

**ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI**

**Income Tax Reference Application No.35 of 2026**

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DATE	ORDER WITH SIGNATURE OF JUDGE
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Fresh case

1. For order on CMA No.428/2026
2. For hearing of main case

**14.05.2026**

Mr. Munawwar Ali Memon, Advocate for the applicant

Per learned counsel the question proposed for determination before the Court is already decided against the applicant-department by virtue of the judgment of the Divisional Bench of this Court reported as 2024 PTD 1218. Learned counsel states that the said judgment is squarely binding upon this Court, therefore, in *mutatis mutandis* application whereof, the present reference application may be dismissed, subject to the right of appeal of the applicant before the Hon'ble Supreme Court. Order accordingly.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge

Asif