

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

I.T.R.A. No. 98 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on CMA No.38/2018.
- 2. For hearing of main case.

01.09.2026

Mr. Ameer Nausherwan Adil, advocate for the applicant.
Mr. Zain Naqvi, Manager Legal on behalf of the respondent.

Learned counsel states that question framed for determination has been decided against the applicant department by virtue of the judgment reported as PLD 2017 SC 28. He states that the said judgment is squarely binding upon this Bench, therefore, in *mutatis mutandis* application thereof, this reference application may also be dismissed. 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