

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No. 188 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
	1. For order on CMA No. 1661/2024 (Condonation of delay) 2. For order on office objection Nos. 01 & 04. 3. For order on CMA No. 1662/2024 (U/S 149 CPC) 4. For order on CMA No. 1663/2024 (Exemption) 5. For hearing of main case.

23.10.2025

Mr. Ameer Nausherwan Adil, advocate for applicant.

Per learned counsel, the questions pleaded for determination have already been decided against the department by virtue of Division Bench Judgment of this Court in the case of *Shell Pakistan* reported as 2023 *PTD* 607. He states that the judgment is clearly binding upon this bench, therefore, *mutatis mutandis* application thereof, this reference may be dismissed subject to right of the applicant to prefer an appeal before the 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