

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

ITRA 50 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.4.
2. For orders on CMA No.97/2021.
3. For orders on CMA No.98/2021.
4. For hearing of main case.

23.12.2025

Mr. Ajeet Kumar Sundar, advocate holding for the applicant.

Barrister Syed Ahsan Ali Shah, advocate files Vakalatnama on behalf of respondent, same is taken on record.

Learned counsel for the applicant states that the question before the court is squarely covered by Division Bench judgment of this court reported as 2022 PTD 109. He further states that the said judgment has also been upheld by the honourable Supreme Court. He seeks that question framed herein be determined in favour of the applicant and against the respondent department in *mutatis mutandis* application of law illumined vide aforementioned edict. Learned counsel for the respondent articulates no cavil in such regard. 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