

**ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI  
ITRA No.377 of 2023**

Date	Order with Signature of Judge
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**Hearing of Case**

1. For orders on office objection No.26
2. For hearing of Main Case

**27.02.2026**

Mr. Asad Aftab, Advocate for the applicant  
Mr. Atta Muhammad Qureshi Advocate for the Respondent

On 24.12.2025, following order was passed:

**“24.12.2025**

Mr. Asad Aftab Solangi, advocate for the applicant.

1. Deferred.
2. Exemption granted subject to all just exceptions.
3. Learned counsel proposes following question for determination:

“1. Whether on the facts and circumstances of the case the honourable Appellate Tribunal Inland Revenue was justified in vacating the orders of the authorities below with the findings that the provisions of section 113(2)(c) of the Income Tax Ordinance, 2001, have been amended through Finance Act 2021 whereby even in case of no tax payable under Part-I, Division-II of the First Schedule, the entire amount of minimum tax paid shall be carried forward and adjusted against normal tax liability in subsequent tax years?”

Learned counsel places reliance on judgment dated 02.05.2025 passed by the honourable Supreme Court in Civil Appeal No.743 of 2014 and connected matters.

Admit reference application, issue notice to the respondents through first two modes as well as courier. Learned counsel to place tracking report of courier on record. To come up after four weeks.”

Today, learned counsel for the Respondent states that the question of law framed is in fact covered in favour of the Applicant Department vide judgment cited supra, copy of the judgment is available on file.

In view hereof and in *mutatis mutandis* application of the judgement cited supra, copy whereof is available on file, the question framed is decided in favour of the applicant department and against the Respondent. Reference is disposed of 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