

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

Income Tax Reference Application No. 76 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE
15.01.2026	

Ms. Afsheen Aman, advocate for applicant.

Learned counsel proposes the following question for determination:-

“Whether on the facts in circumstances of the case, the learned Appellate Tribunal Inland Revenue was justified in treating tax deducted U/s 153(1) (b) of the Income Tax Ordinance, 2001 on services rendered by the corporate taxpayer to be adjusted against the normal tax liability in presence of clear language of substantive provision of law contained in proviso (b) of sub-Section (3) of section 153 of the Ordinance, 2001 as amended vide Finance Act, 2009 which has declared such tax to be minimum tax and therefore, not adjustable?

Learned counsel states that the same has already been decided against the applicant / department *inter alia* by virtue of Order of this Court dated 20.11.2025 in ITRA No. 76 of 2019, and therefore, she states that in *mutatis mutandis* application thereof, the present reference may be dismissed as withdrawn. 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