

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

Income Tax Reference Application No.242 of 2025

DATE

ORDER WITH SIGNATURE OF JUDGE

Fresh case

1. For order on office objection
2. For order on CMA No.1487/2025
3. For hearing of main case

21.05.2026

Dr. Shah Nawaz, Advocate for the applicant

Per learned counsel the question proposed for determination before the Court is already decided against the applicant-department by virtue of the judgment of the Divisional Bench of this Court in the case of Yaqoob Ahmed vs. Federation of Pakistan and others reported as 2020 PTD 1407 Karachi. Learned counsel states that the said judgment is squarely binding upon this Court, therefore, in *mutatis mutandis* application thereof, this reference application may be dismissed, subject to the right of appeal of the applicant-department before the Hon'ble 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

Asif