ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No. 249 of 2006

DATE	ORDER WITH SIGNATURE OF JUDGE

Disposed of case.
For order on CMA No. 2130/26 (Restoration)

02.11.2026.

Mr. Ghazi Khan Khalil, advocate for the applicant.

Notice of this application was issued to which no opposition has been received. In view of the ground pleaded and arguments articulated, the application is allowed. Reference is restored.

Learned counsel states that the question before the court has already been decided against the applicant department by virtue of judgment in the case of *Oxford University Press* reported as *2019 PTD 523.* The said judgment is squarely binding upon this Bench, therefore, in mutatis mutandis application thereof, the reference may be dismissed. 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

Ayaz P.S.