

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 85 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.1,8 & 18
- 2. For orders on CMA No.88/2020
- 3. For hearing of main case

01.09.2026

Mr. Ghulam Asghar Pathan, advocate for the applicant

Per learned counsel the questions framed have already been decided against the applicant department by virtue of judgment of judgment of honourable Supreme Court *in the case of Commissioner Inland Revenue, Lahore vs. Millat Tractors* reported as 2024 SCMR 700 and the said judgment is squarely binding. In *mutatis mutandis* application thereof he seeks that this reference application 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

Amjad