

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 122 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on CMA No.1055/2026.
- 2. For hearing of main case.

07.09.2026

Mr. Ameer Nausherwan Adil Memon, advocate for the applicant.

- 1. Exemption granted subject to all just exceptions.
- 2. Learned counsel states that this reference predates the insertion of explanation in section 182 of the Income Tax Ordinance, 2001, therefore, question proposed has already been decided against the applicant department inter alia by virtue of judgment passed in New Era Fabrics reported as 2025 PTD 1519. In view hereof, reference application is dismissed.

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