

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application 99 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE
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For hearing of main case.

08.09.2026

Mr. Ameer Nausherwan Adil, advocate for the applicant.

Mr. Muhammad Salman Dosani, advocate files power on behalf of the respondent, which is taken on record. It is submitted that the question raised herein has already been decided against the applicant's department by virtue of the judgment of *Workers' Welfare Funds Vs. East Pakistan Chrome Tannery (Pvt.) Ltd.* reported as PLD 2017 SC 28. In view hereof, this reference application is hereby 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

M. Khan