ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application Nos. 85, 86, 90 & 91 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

For hearing of main case.

06.11.2026.

Mr. Irfan Mir Halepota, advocate for the applicant.
M/s. Hamza Waheed and Sami-u-rehman, advocates for the respondent.

Learned counsel for the respondent points out that the questions proposed, common to these references with respect to Section 111 of the Income Tax Ordinance, 2001, have been addressed by the Hon'ble Supreme Court in the case of *Millat Tractors* reported as *2024 SCMR 700.* Learned counsel for the respondent seeks that the said question be answered, in mutatis mutandis application of the binding authority, in favor of the respondent and against the applicant department. Learned counsel for the applicant articulates no cavil to the aforesaid. 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. Office is instructed to place copy of this order in the connected files.

Judge

Judge

Ayaz p.s.