

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application 490 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

1. For orders on office objection No.11 & 28
2. For orders on CMA No.3881/2024
3. For hearing of main case

27.10.2025

Mr. Ameer Nausherwan Adil, advocate for the applicant

Per learned counsel questions framed for determination stand squarely decided against the department by virtue of judgment of honourable Supreme Court in Millat Tractor's case reported as 2024 SCMR 700. He states that while the aforementioned judgment is binding upon this Court the department may remain at liberty to agitate the question of any varying interpretation of the aforementioned edict before the honourable Supreme Court itself. In such regard, it is sought that in *mutatis mutandis* application of the law as aforesaid this reference application may be dismissed, subject to right of appeal of the department before the honourable Supreme Court. 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