

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No. 489 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
	1. For order on office objection Nos. 11 & 28. 2. For orders on CMA No. 3882/2024 (Exemption) 3. For hearing of main case.

**28.10.2025**

Mr. Ghazi Khan Khalil, advocate for applicant.

The questions framed for determination are decided against the department by virtue of the judgment of honourable Supreme Court in the case of *Millat Tractor* reported as 2024 SCMR 700 and Supreme Court judgment dated 01.09.2025 in Civil Petition No. 339-L of 2023 (*Commissioner Inland Revenue (Legal Zone), Large Tax Payers' Office, Lahore v. M/s. Seven Star Sugar Mills (Private) Limited, Karachi*, respectively.

In view hereof, there appears to be no case for this court to consider, therefore, this reference application is dismissed in *limine*

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