

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application Nos. 92 & 93 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE
1. For orders on CMA No. 34/18 (exemption) 2. For hearing of main case.	

17.12.2025

Mr. Muhammad Aqeel Qureshi, advocate for applicant.

On the last date, following order was passed:-

“Learned counsel seeks time to obtain instructions as to withdrawal of these references. At his request adjourned to 17.12.2025.

Office is instructed to place copy of this order in the connected files.’

Today, learned counsel is confronted with paragraph-6 of the impugned judgment, which states that similar issue was subject matter in ITAs No. 380-381/KB/2013 and the decision therein has been followed by the learned Tribunal. Relevant constituents of the judgment, relied upon, has been reproduced in the impugned order. He was queried as to whether, the said judgment was binding on the learned Tribunal, he replied in affirmative. He was further queried as to whether the said judgment has been overturned in reference or appeal, he replied in the negative.

In view hereof, no question of law has been articulated to be addressed by this Court, this reference is pending without any progress since 2017, hence 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. Office is instructed to place copy of this order in the connected file.

Judge

Judge