

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI**

ITRA No. 334 & 335 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on office objection No.25
2. For orders on CMA No.496/2023
3. For hearing of main case

23.12.2025

Messrs. Ghazi Khan Khalil and Ameer Nausherwan Adil, advocates for the applicant

Per learned counsel for the applicant the questions before this court in these reference applications are squarely covered in favour of the taxpayer and against the department by virtue of judgment of Supreme Court in the case of Millat Tractor's reported as 2024 SCMR 700. In view hereof these reference applications are 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. Office is instructed to place copy of this order in connected matter.

Judge

Judge

Amjad