

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

ITRA 392 of 2025

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DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of CMA No.2681/2025
2. For hearing of main case

**03.02.2026**

Mr. Muhammad Ahmed Hussain, advocate for the applicant  
Barrister Ahsan Ali Shah, advocate for respondent

It is jointly submitted that the questions before the court have already been determined in favour of the applicant by virtue of Division Bench judgment of this Court reported as 2022 PTD 109. It is also stated that the said judgment has been approved by the honourable Supreme Court. In view hereof learned counsel seeks that the questions framed for determination be answered in favour of the applicant and against the respondent in mutatis mutandis application of the edict cited supra. 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

Amjad