

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

Income Tax Reference Application No. 82 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE
	<ol style="list-style-type: none"><li>1. For Orders on Office Objection No. 25.</li><li>2. For orders on CMA No. 132/2021 (Exemption)</li><li>3. For hearing of main case.</li></ol>

**14.01.2026**

Mr. Ghazi Khan Khalil, advocate files power on behalf of applicant, which is taken on record.

Learned counsel states that the questions before the court have already been decided against the applicant / department by virtue of Division Bench judgment dated 01.12.2025 in ITRA No. 20 of 2021. He states that the said judgment is squarely binding upon this bench, therefore, in mutatis mutandis application thereof, the present reference may be dismissed subject to right of the applicant to prefer an appeal before the 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

Ayaz P.S.