

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

Income Tax Reference Application No. 203 of 2023

| DATE | ORDER WITH SIGNATURE OF JUDGE |
|------|---|
| | <ol style="list-style-type: none">1. For Orders on office objection No. 25 & 26.2. For orders on CMA No. 268/2023 (Exemption)3. For hearing of main case. |

20.01.2026

Mr. Qaim Ali Memon, advocate for applicant.

Per learned counsel, the question before the court has already been decided by the Supreme Court against the applicant department vide judgment in the case of *Millat Tractors Limited, Lahore and others* reported as 2024 SCMR 700.

In view hereof, he states that this reference may be dismissed as withdrawn. 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.