

**ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI  
ITRA No. 325 of 2025**

Date	Order with Signature of Judge
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**Fresh Case**

1. For order on CMA No. 2110/2025 (Exemption)
2. For hearing of Main Case

**20.01.2026**

Mr. Irfan Mir Halepota, Advocate for the Applicant

Per learned counsel question before the Court is covered against the Appellate Department by virtue of judgment of Shell Pakistan reported as 2023 PTD 607. Learned counsel submits that the reference application may be dismissed in the said terms subject to right of the Applicant Department to appeal before the Supreme Court. Order accordingly.

A copy of this decision may be sent under the seal of the 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 PS