

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

ITRA 190 & 191 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

1. For orders on office objection Nos.24 & 26
2. For orders on CMA No.255/2023
3. For hearing of main case

21.01.2026

Mr. Faheem Raza Khuhro, advocate for the applicant

Per learned counsel the question before this court has already been decided against the applicant by virtue of five member bench judgment of the honourable Supreme Court in the case of Wak Limited Multan Road Lahore vs. Collector Central Excise and Sales Tax Lahore (now CIR, LTU Lahore) reported as 2025 SCMR 1280. In view hereof, learned counsel states that these references may be dismissed as withdrawn.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. Office is instructed to place copy of this order in connected matter.

Judge

Judge

Amjad