

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 296 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection Nos.24 & 30
2. For orders on CMA No.442/2019
3. For hearing of main case

**22.01.2026**

Mr. Irfan Mir Halepota, advocate for the applicant

Per learned counsel, question before the court in this reference has already been decided against the department by virtue of judgment reported as 2017 PTD 851. In view hereof learned counsel states that in mutatis mutandis application of the reasoning set out therein, this reference may be dismissed subject to right of applicant to file appeal before the honourable 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

Amjad