

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 264 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on CMA No.1557/2025.
- 2. For hearing of main case.

22.01.2026

Mr. Faheem Raza Khuhro, advocate for the applicant.

- 1. Exemption granted subject to all just exceptions.
- 2. Learned counsel states that the questions proposed for determination have already been decided against the applicant / department by virtue of judgment in the case of Shell Petroleum Limited v. Federation of Pakistan & Others reported as 2023 PTD 607. Learned counsel further states that the said judgment is squarely binding on this Bench, therefore, in mutatis mutandis application thereof, this reference may be dismissed subject to right of the applicant to prefer an appeal before the Supreme Court of Pakistan. 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