

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**  
**I.T.R.A. No. 397 of 2023**

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Date	Order with signature of Judge
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**FRESH CASE**

- 1) For orders on office objection No. 26.
- 2) For orders on CMA No. 593/2023.
- 3) For hearing of main case.

**22.01.2026.**

Mr. Faheem Ali, Advocate for Applicant.

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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 Vs. 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. 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**

Arshad/