

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 216 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of main case.

**23.01.2026**

Mr. Akbar Sohail, advocate for the applicant.  
Mr. Munawwar Ali Memon, advocate for the respondent.

It is jointly submitted that questions raised in this reference application are covered by a Division Bench judgment of this court dated 21.08.2025 in ITRA 121 of 2015 and connected matters, therefore, it is sought that for the reasons stated in the aforementioned judgment, this reference application may also be disposed of upon the same terms. 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