

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
ITRA No. 323 of 2025

Date	Order with Signature of Judge
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Fresh case

1. For order on CMA No.2106/2025 (exemption)
2. For hearing of Main Case

26.01.2026

Mr. Faheem Raza Khuhro, advocate for the applicant

Per learned counsel, the question of law raised in this reference application has already been decided against the applicant/department by virtue of judgment of Shell Pakistan reported as **2023 PTD 607**. Learned counsel submits that the reference application may be dismissed in the said terms subject to right of the Applicant Department to appeal before the Supreme Court. Order accordingly.

A copy of this decision may be sent under the seal of the 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

Ashraf