

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 12 of 2018

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

09.10.2026

Mr. Khadim Ali Kaka, advocate for the applicant

It is demonstrates that the question proposed have already been decided against the applicant department by virtue of judgment of honourable Supreme Court in the case of *Commissioner Inland Revenue, Lahore vs. Millat Tractors* reported as 2024 SCMR 700. In view hereof, this reference application is dismissed.

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