

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application Nos. 407 & 408 of 2007

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For order on CMA No. 412/2007.
2. For hearing of main case.

26.10.2026.

Mr. Jawad A. Qureshi, advocate for the applicant.
Mr. Irfan Mir Halepota, advocate for the respondent.

Learned counsel for the respondent states that the question before the Court has already been decided against the applicant and in favour of the respondent department by virtue of Supreme Court judgment in the case of *Uch Power (Pvt.) Ltd.* reported as 2010 PTD 1809. Learned counsel states that said judgment is squarely binding upon this bench, therefore, mutatis mutandis application of the binding authority, these references may be dismissed. Learned counsel for the applicant articulates no cavil to the record. 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. Office is instructed to place copy of this order in the connected file.

Judge

Judge