

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application 154 of 2015

DATE	ORDER WITH SIGNATURE OF JUDGE
------	-------------------------------

For hearing of main case.

25.08.2026

Mr. Ameer Bakhsh Metlo, advocate for the applicant.

Following question of law had been proposed for determination:

“Whether on the facts and circumstances of the case the learned Tribunal was justified to rely on an earlier decision of the Tribunal in ITA No.582/KB/2010 dated 05.01.2011 when in the departmental reference filed against the above decision, the Hon'ble High Court of Sindh Karachi in ITRA No.132/2011 dated 24.04.2013 in the case of M/s. Kassim Textile Mills Ltd. has set aside the said decision of the learned Tribunal and allowed the departmental reference application, and therefore, the earlier decision relied upon by the Tribunal was no more in field?”

Learned counsel demonstrates from the record that the decision relied upon by the learned Tribunal was already set-aside by the High Court. Learned counsel places on record judgment of the Supreme Court reported as 2025 SCMR 1248 and to demonstrate that the judgment of the High Court referred to supra has already been upheld by the Supreme Court. Learned counsel states that the judgment cited is squarely binding upon this Bench, therefore, in *mutatis mutandis* application thereof, the question for determination be answered in favour of the applicant department and against the respondent. 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