ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application Nos. 12 & 13 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection Nos. 26.
2. For orders on CMA No. 19/2021 (Exp)
3. For hearing of main case.

18.11.2026

Mr. Faheem Raza Khuhro, advocate for the applicant.
Mr. M. Usman Alam, advocate for the respondent.

It is jointly stated that questions proposed have already been decided against the applicant department vide judgments reported as 1997 PTD 1693 SC and 2024 130 Tax 113 (H.C. Lahore). Counsel for respondent states that the said judgments are squarely binding upon this court, therefore, in mutatis mutandis application thereof these reference applications may be dismissed. 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 connected matters.

Judge

Judge

Ayaz p.s.