

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application 175 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection 15
- 2. For orders on CMA 1104/2025
- 3. For orders on CMA 1105/2025
- 4. For hearing of main case

17.09.2025

Mr. Muhammad Aleem, advocate for the applicant

On the last date following order was passed:

Counsel to come prepared and satisfy as to maintainability of this Reference Application on the next date

The impugned order was rendered on 11.03.2025 and the matter was remanded back for adjudication afresh within 45 days. Learned counsel for the applicant has not assisted us with the outcome of the aforesaid process.

Prima facie the impugned order is merely of remand and counsel made no effort to demonstrate any questions of law arising therefrom. The outcome of the *de novo* adjudication remains appealable in the hierarchy and recourse to a reference is also available thereafter. As on the last date, learned counsel remained unable to assist once again with respect to any questions of law arising from the impugned remand.

Resultantly, no question of law is to be considered for our determination in our reference jurisdiction; therefore, this Reference Application is hereby dismissed in *limine* with pending applications.

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(5) of the Income Tax Ordinance, 2001.

Judge

Judge