

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI  
I.T.R.A 45 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE
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- For hearing of main case

**26.09.2025**

None present

This reference application is pending since 2017 without any progress. Even eight years later, the applicant remained unrepresented without intimation or justification. In view of the judgment of the Supreme Court in the case of *C.I.R, Lahore vs. Rafeh Ltd.* reported as PLD 2020 SC 518, this reference application is dismissed for non-prosecution.

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