

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 108 of 2018

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of main case.

01.10.2025

Matter is pending since 2018 without any progress. On 13.10.2020, following order was passed:

"13.10.2020:

Mr. Ameer Bakhsh Metlo, advocate for the applicant.

1. Granted subject to all just exceptions.
2. Instant Reference Application has been filed against the order dated 13.02.2018 passed by the Appellate Tribunal Inland Revenue (Pakistan) Karachi Bench in M.A (Stay) No. 2228/KB-2018 in ITA No. 693/KB-2017 [Tax Year 2015], wherein, four (04) questions have been proposed, relating to authority of the Appellate Tribunal to grant stay beyond the period of 180 days as provided in terms of Section 131(5) of the Income Tax Ordinance, 2001, however, from perusal of provision of Section 131(1) of the Income Tax Ordinance, 2001, which provides to file a Reference before this Court against the order of Appellate Tribunal, it appears that a Reference would be filed only against granting or refusing stay against recovery of the impugned demand during pendency of appeal.

While confronted with hereinabove position, learned counsel for the applicant requests for short adjournment to assist this Court in this regard. Time is granted.

To come up on 03.11.2020."

On 03.11.2020, following order was passed:

"03.11.2020:

Mr. Ameer Bakhsh Metlo, advocate for the applicant.

Learned counsel for the applicant requests for further time to obtain the copy of order passed by this Court in respect of maintainability of reference against the order passed on the stay application by the Appellate Tribunal.

At his request, adjourned to be fixed after two [02] weeks."

Thereafter, learned counsel sought adjournments. Today Mr. Faheem Ali Memon, advocate is present, however, is unable to assist and he does not have case file. It appears that the applicant, Commissioner Inland Revenue (Zone-IV) LTO, Karachi, is not interested in the proceedings, therefore, in view of judgment of *CIR vs. Rafeh Limited* reported as *PLD 2020 SC 518*, this reference application is dismissed for non-prosecution.

A copy of this order 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

Khuhro/PS