ORDER SHEET IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 92 of 2019

DATE

ORDER WITH SIGNATURE OF JUDGE(S)

- 1. For orders on office objection No. 20.
- 2. For orders on CMA No.214/2019.
- 3. For hearing of main case.

01.10.2025

Mr. Muhammad Aqeel Qureshi, advocate for the applicant.

Paragraph 10 of the impugned judgment reads as follows:

"10. The instant matter is supported by decisions of the DB of this Tribunal in the case of M/s. Al-Noor Cotton Ginner and Oil Mills, Hala in ITA No.285 to 287/KB/2014, dated 13.05.2014, M/s. Geo Hameer Faqeer Cotton Ginning Pressing & Oil Mills, Sanghar in ITA No.288/KB/2014 dated 25.06.2014, M/s. Shandar Cotton Ginners & Oil Mills, Mirpurkhas in ITA No.290/KB/2014 dated 25.06.2014 M/s. Golden Cotton Ginning Pressing Factory in ITA No.560/KB/2016 dated 07.04.2017, Al-Basit Cotton Ginners Shahdadpur in ITA No.333/KB/2017 dated 23.11.207, etc which are binding on us."

It appears that the impugned judgment has been rendered in pursuance of the binding authority cited supra. Learned counsel was confronted as to whether any of the aforementioned judgments had been over turned in reference / appeal etc and he remained unaware. He was asked as to why this matter is pending for six years without any progress and even notice has not been sought when the impugned judgment merely follows settled law, he remained unable to assist. In view of inability of learned counsel to assist, 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