

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

Income Tax Reference Application No. 47 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No 25.
2. For orders on CMA No. 60/2020 (Exp)
3. For hearing of main case.

**11.12.2025**

Mr. Muhammad Aqeel Qureshi, advocate for applicant.

The operative paragraph of the impugned judgment reads as follows:-

“14. In the light of above facts and position, we are of the view that the impugned Order No: 09 dated 13.06.2018, passed by the learned CIR(A) seems to be misconceived on facts and law. Since, the controversy of manufacturer status of appellant has already been decided by the Honorable High Court of Sindh in C.P No. D-6525 of 2018 vide its order dated 08.05.2019 and Review of Application of the respondent department has also been dismissed vide order dated 13.09.2019, therefore, in compliance with the Hon'ble High Court's orders dated 8.5.2019 and 13.9.2019, the department has already restored the Manufacturer status of the appellant. Even otherwise, the department has neither challenged the above said orders passed by the Honorable High Court before the appropriate forum even after passage of limitation period nor any fresh proceedings in the light of clarification subject to condition given in the orders of Hon'ble High Court have been initiated so far. In view of the above, the case of department in respect of impugned order has lost its foundation, thus, the same became Impractical and inadequate. Hence, the orders passed by the officers below are set aside.”

It appears that the impugned judgment has been rendered pursuant to the division bench judgment of this court. Learned counsel remains unable to distinguish or displace the observation as aforesaid and does not articulate any question of law arising from the impugned order and merely seeks time. Matter is pending for five years and there appears to be no ground to perpetuate the same for an indefinite period. Since the counsel is unable to proceed with the matter, the reference 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. Office is instructed to place copy of this order in the connected file.

Judge

Judge