

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 42 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objections No.24 & 25.
2. For orders on CMA No.557/2021.
3. For hearing of main case.

18.11.2025

This reference application is pending since 2021 without any progress. Even notice has not been sought / issued till date. On 11.03.2021, following order was passed:

"11.03.2021

Mr. Muhammad Zubair Hashmi, advocate for the applicant.

Learned counsel for the applicant requests for time to seek instruction as to whether the judgment of the Divisional Bench of this Court in the case of Digicom Trading (Pvt.) Limited v. Federation of Pakistan and others (2016 PTD 648) upon which the reliance has been placed while deciding the questions in the instant reference application has been assailed by the department before the Hon'ble Supreme Court of Pakistan by filing CPLA or not? At his request, adjourned for a date to be fixed by the office."

Applicant is unrepresented without intimation or justification. It appears that the applicant is not interested in the present proceedings. Accordingly, in view of judgment of *CIR vs. Rafeh Limited* reported as *PLD 2020 SC 518*, the 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 47(5) of the Sales Tax Act, 1990.

Judge

Judge