

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

ITRA 22 of 2025

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DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.11
2. For orders on CMA No.87/2025
3. For hearing of main case

**09.03.2026**

Messrs. Muhammad Aleem and Muhammad Naseer Abbasi,  
advocates for the applicant

On 12.05.2025 following order was passed :

1. *Granted.*
  2. *To be complied with before the next date*
  3. *Granted subject to all just exceptions*
- 4&5) *When confronted counsel needs time to place on record copy of Judgment as referred to in Paragraph 5 of the Reference Application. Time allowed. Adjourned. To come up on 19.05.2025.*

On 19.05.2025 following order was passed

*"Counsel needs further time to fully assist the court as to the proposed Questions and the penalty imposed upon the Applicant. Time allowed. Adjourned"*

Today learned counsel draws attention to reformulated questions of law proposed. Prima facie the same are merely argumentative and do not give rise to any question of law that may be adjudicated by this Court in reference jurisdiction. In view hereof, it is considered view of this court that no question of law has been articulated before us, therefore, this reference application is dismissed in *limine*.

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