

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

ITRA 366 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.26.
2. For orders on CMA No.548/2023.
3. For hearing of main case.

24.12.2025

Mr. Muhammad Fahim Khanzada, advocate for the applicant.

This reference application is pending since 2023 without any progress. Even notice has not been sought / issued till date. Paragraph 5 of the impugned order reads as follows:

“5. While learned A.R. of the appellant in his grounds mentioned of only 14 days of delay but actually payment was made late almost a year. With such self contradicting stance excuse of Corona Virus does not hold ground. When confronted, he candidly conceded that delay in payment as alleged by both the officers below is correct. Hence, we find no occasion to interfere and both the orders passed are upheld being in accordance with law.”

Learned counsel for the applicant remains unable to articulate any question of law arising from impugned order and merely seeks time. As the matter is pending since two years without any progress and there is no apparent reason to perpetuate the same. 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 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge