

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

ITRA 325 of 2024  
ITRA 326 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
	<ol style="list-style-type: none"><li>1. For orders on CMA No.3344/2024.</li><li>2. For orders on CMA No.2449/2024.</li><li>3. For orders on office objection No.1.</li><li>4. For orders on CMA No.2450/2024.</li><li>5. For orders on CMA No.2451/2024.</li><li>6. For hearing of main case.</li></ol>

**24.12.2025**

This is time barred reference application pending since 2024. On each successive date adjournment has been sought on behalf of the applicant's counsel and today applicant remains 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 applications are 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 hereof in the connected file.

Judge

Judge

Khuhro/PS