

Order Sheet

IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No.435 of 2022

Date	Order with Signature of Judge
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Fresh Case

1. For order on office objection
2. For orders on CMA No.498/2022
3. For hearing of main case.

20.05.2026

Mr. Qaim Ali Memon, Advocate for the applicant

This matter is pending since 2022 without any progress and remains listed for orders. Even notice has not been sought till date. Diary demonstrates that at no point in the last four years has the applicant ever and never made efforts to have the matter listed or heard.

Be that as it may, learned counsel confines his challenge to the impugned judgment to question No.1. The said question is *prima facie* argumentative in nature and has been duly deliberated and adjudicated upon by the learned Tribunal *inter alia* vide paragraphs 8, 9 and 10 of the impugned judgment. The findings have not been distinguished or displaced by the learned counsel nor has it been suggested that the conclusion could not have been reasonably rested thereupon. Since no question of law has been articulated, 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 Sindh Revenue Board, as required per section 133(8) of the Income Tax Ordinance, 2001.

JUDGE

JUDGE

Asif