

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 140 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection Nos.11 & 27
2. For orders on CMA No.935/2025
3. For orders on CMA No.936/2025
4. For hearing of main case

19.05.2026

Mr. Nadeem Iqbal, advocate for the applicant

This reference is pending since 2025 without any progress. Diary demonstrates that at no point of time since inception applicant endeavored to have the matter listed and / or heard.

Be that at it may, two questions of law have been proposed. The first question pertains to jurisdiction and learned counsel remains unable to articulate as to how the said question arises out from the impugned order or from facts and circumstances herein. Learned counsel upon being so confronted merely seeks time. The second question is *prima-facie* argumentative in nature and seek to re-agitate the evidential aspect of which the learned Tribunal is the last fact-finding forum in the statutory hierarchy. Since no questions of law has been articulated before this court meriting adjudication in reference jurisdiction, 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