

*Order Sheet*

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

**Income Tax Reference Application Nos.350 and 351 of 2023**

Date	Order with Signature of Judge
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ITRA No.350 of 2023

Fresh Case

1. For order on office objection
2. For orders on CMA No.522/2023
3. For hearing of main case

ITRA No.351 of 2023

Fresh Case

1. For order on office objections
2. For orders on CMA No.523/2023
3. For hearing of main case

**20.05.2026**

Mr. Qaim Ali Memon, Advocate for the applicant

These matters are pending since 2023 without any progress and remain listed for orders. Even notice has not been sought till date. Diary demonstrates that at no point in the last more than three years has the applicant ever and never made efforts to have these matters listed or heard. Even today, learned counsel seeks time. It appears that the applicant is not interested to proceed with the references. Therefore, in view of the judgment of CIR vs. Rafeh Limited reported as PLD 2020 SC 518, these reference applications are dismissed for non-prosecution. Office to place a copy hereof in connected reference application.

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