

*Order Sheet*

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

**Income Tax Reference Application No.59 of 2026**

Date	Order with Signature of Judge
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Fresh case

1. For orders on CMA No.536/2026.
2. For orders on office objection No.02
3. For orders on CMA No.537/2026.
4. For orders on CMA No.538/2026.
5. For hearing of main case

**21.05.2026**

Ms. Summiya Kalwar Advocate, holding brief for  
Mr. Muhammad Umair Azam, Advocate for the applicant

This is a *prima facie* time barred reference. Be that as it may, on 26.02.2026, learned counsel had sought time to reformulate questions of law. Today, a brief is being held and adjournment is being sought without any cogent reason. It appears that the applicant is not interested to proceed with this matter. Therefore, in view of the judgment of CIR vs. Rafeh Limited reported as PLD 2020 SC 518, this 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 Sindh Revenue Board, as required per section 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge

Asif