

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No.168 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
------	-------------------------------

For hearing of main case.

13.08.2026

Mr. Muhammad Rafiq, advocate holding brief for Mr. Mobeen Rana, advocate for the applicant.
Mr. Mukesh Kumar Khatri, advocate for the respondent.

Learned counsel for the respondent placed on record judgment dated 04.09.2024 in ITRA No. 205/2023 (*M/s. Elahee Buksh & Company (Pvt.) Ltd. v. The Additional Commissioner (Audit-III) Inland Revenue, Range-A-III MTO Karachi and two others*) and states that the question before court has already been decided in favour of the respondent department therein. He states that the said judgment is squarely binding upon this bench.

Mr. Muhammad Rafiq, advocate holding brief for Mr. Mobeen Rana, advocate for the applicant, requests for adjournment. Same appears to be the case on numerous previous dates. It appears that the applicant is not interested in proceeding with this matter, therefore, in view of judgment of *CIR vs. Rafeh Limited* reported as *PLD 2020 SC 518*, this reference 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 Appellate Tribunal, as required per section 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge