

Order Sheet

IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No.48 of 2025

Date	Order with Signature of Judge
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Fresh Case

1. For order on office objection
2. For order on CMA No.268/2025
3. For hearing of main case

18.05.2026

Syed Sibghatullah Shah Advocate, holding brief for
Mr. Muhammad Ishaque Ali, Advocate for the applicant

This matter is pending since 2025 without any progress and remains listed for orders and even no notice has been sought till to date. On 10.02.2025, following order was passed:

- “1. Granted
- 2 To be satisfied before the next date of hearing.
3. Granted subject to all just exceptions
- 4-5. When confronted with the proposed questions of law, Counsel needs time to rephrase the same At his request, time allowed To come up on 17.03.2025.”

On 17.03.2025, following order was passed:

“None present on behalf of the Applicant nor any intimation received. In the interest of justice, adjourned.”

On 01.04.2026, following order was passed:

“Learned counsel is not prepared. In the interest of justice, to come up after two weeks.”

On 16.04.2026, following order was passed:

“Once again learned counsel seeks time to reformulate questions of law. At his request, to come up on 07.05.2026.”

On 07.05.2026, following order was passed:

“Once again learned counsel seeks time to reformulate the questions of law. At his request, adjourned to 18.05.2026”

Today learned counsel holding brief for learned counsel for the applicant seeks adjournment. It appears that the applicant is not interested to proceed with this reference. 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 Appellate Tribunal, as required per section 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge

Asif