

Order Sheet

IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No.300 of 2024

Date	Order with Signature of Judge
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Fresh case

1. For order on CMA No.612/2025
2. For order on CMA No.613/2025
3. For hearing of main case

18.05.2026

Mr. Iftikhar Hussain Qureshi, Advocate for the applicant

This reference is pending since 03.07.2024 without any progress and even no notice has been sought till to date. *Prima facie*, the issue is with respect to CVT and the said matter has been conclusively decided by a Division Bench of this Court in favour of the department. The said judgment is squarely binding upon this Bench. Be that as it may, not a single question of law has been proposed in this reference and upon being so confronted learned counsel merely seeks time. 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