ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

ITR No. 48 of 2006

DATE	ORDER WITH SIGNATURE OF JUDGE

For orders as to non-prosecution.

<u>20.08.2026</u>

Mr. Irfan Mir Halepota, advocate files power on behalf of applicant, which is taken on record.

This reference is pending since 2006 and the operative part of the impugned order reads as follows:-

> “3. The relevant facts in brief are that the assessing officer levied the tax under section 87 of the Ordinance after lapse of approximately six years from the dates when the advance tax was payable. The learned CIT (A) cancelled these orders after holding that these were beyond the limitation prescribed under section 156 of the Ordinance. The learned D. R. was unable to displace such reasoning. The appeals are dismissed.”

Learned counsel remains unable to distinguish or displace the findings and also articulated no reason as to why the conclusion could not be rested thereupon. Since no question has been articulated before us arising therefrom, the reference is dismissed in *limine*.

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

Ayaz P.S.