

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No. 233 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
1. For order on CMA No. 1420/25 (Exemption)	
2. For orders on CMA No. 1421/25 (stay)	
3. For hearing of main case.	

28.10.2025

Mr. Aqib, advocate holding brief for Mr. Iftikhar Hussain, advocate for applicant.

On successive dates, adjournments have been sought. On 02.10.2025 following order was passed:-

“02.10.2025

Messrs. Iftikhar Hussain and Muzzammil Hussain, advocates for the applicant

The issue before the court is minimum tax which is payable per Section 113 of the Income Tax Ordinance, 2001 with respect to turnover. Subsection 2(a) of the provision states that the aggregate of a person's turnover for the tax year shall be treated as income of the person for the year chargeable to tax. In view hereof learned counsel is put on notice as to how this reference could be entertained.

To come up after three weeks.”

Today, brief is being held on behalf of learned counsel. Adjournment is being sought for no cogent reason whatsoever. Accordingly, 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