## ORDER SHEET IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No. 298 of 2017 Income Tax Reference Application No. 299 of 2017

DATE

ORDER WITH SIGNATURE OF JUDGE(S)

For hearing of main case

## 29.09.2025

Mr. Muhammad Aqeel Qureshi, advocate for the applicant

These reference applications are pending since 2017. On the last date following order was passed:

"Prima facie, the matters are listed for non-prosecution as the applicant has not complied with order dated 2010.2017. At the request of learned counsel for the applicant, to come up on 29.09.2025. Office to place a copy hereof in connected matter"

Today, learned counsel is present and submits that order could not have been complied. No cogent reason is articulated for non-compliance. It appears that the applicant is not interested in pursuing with these reference applications. In view of judgment of Supreme Court passed in the case of Commissioner of Inland Revenue Lahore vs. Rafeh Limited reported as PLD 2020 SC 518, these reference applications are 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

Amjad