

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

Income Tax Reference Application Nos. 242 and 243 of 2018

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on CMA No.271/2018
- 2. For hearing of main case

**16.12.2025**

Dr. Imtiaz Ali advocate holds brief for Dr. Shahnawaz Memon, advocate for the applicant

These reference applications are pending since 2018 without any progress; even notice has not been sought till date. On the last date following order was passed :

**“09.12.2025**

Dr. Shah Nawaz Memon, advocate for the applicant.

Matter is pending since 2018 without any progress and even notice has not been sought / issued till date. Even today learned counsel merely seeks time. As an indulgence, adjourned to come up on 16.12.2025. Office is instructed to place copy hereof in the connected file.”

Today Dr. Shahnawaz sought time to assist when the matter was called and at his request matter was kept aside to be taken up after adjustment of board. When the matter was taken up Dr. Imtiaz Ali advocate remains unable to assist. It appears that applicant is not interested in the present proceedings. Accordingly, in view of judgment of the Supreme Court in the case of C.I.R. vs. Rafeh Limited reported as PLD 2020 SC 518, these reference applications are dismissed for non-prosecution.

A copy of this order 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. Office is instructed to place copy of this order in connected matter.

Judge

Judge