

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 524 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection N.22.
2. For hearing of main case.

24.11.2025

Mr. Najeebullah, advocate holding brief for Mr. Ghulam Asghar Pathan, advocate for the applicant.

This reference application is pending since 2020 without any progress. Even notice has not been sought / issued till date. On 03.11.2020 following order was passed:

“03.11.2020

Mr. Muhammad Aqeel Qureshi, advocate for the applicant.

- 1]. To be complied with before the next date of hearing.
- 2]. Exemption granted subject to all just exceptions.
- 3]. Learned counsel for the applicant requests for time to go through with the judgment passed by this Court as well as Appellate Tribunal in respect of the questions proposed through instant reference application and also requests for time to ascertain as to whether the order passed by the Appellate Tribunal upon which the reliance has been placed in the instant case, relating to subject questions has been assailed by the department before this Court by filing reference or not. Time is granted.

To come up after four [04] weeks.”

Even today counsel merely seeks time for no cogent reason. It appears that the applicant is not interested in the present proceedings. Accordingly, in view of judgment of *CIR vs. Rafeh Limited* reported as *PLD 2020 SC 518*, the 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 47(5) of the Sales Tax Act, 1990.

Judge

Judge