

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

ITRA 298 of 2024

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DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objections No.1, 4 & 27.
2. For orders on CMA No.2356/2024.
3. For orders on CMA No.2357/2024.
4. For hearing of main case.

**03.02.2026**

Mr. M. Usman Alam, advocate for the applicant.

Matter is pending since 2024 without any progress and the applicant has made no effort to get the matter listed. Today when matter is taken up and perusal of impugned order appears that it has been rendered in pursuance of Supreme Court judgment passed in *Commissioner Inland Revenue Lahore vs. Millat Tractors Limited, Lahore and others* reported as 2024 SCMR 700. Counsel remains unable to articulate any question of law arising here from and merely seeks time. Respectfully, since no case has been made out to entertain this matter and request for adjournment does not appear to be reasonable. In view hereof, reference application is dismissed.

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