

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

ITRA 405 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.3310/2024.
2. For orders on office objections No.1, 25 & 27.
3. For orders on CMA No.3311/2024.
4. For orders on CMA No.3312/2024.
5. For hearing of main case.

03.02.2026

This is a time barred reference application, pending on docket since 2024. Per office note, reference application is time barred by 71 days. Be that as it may, applicant has made no effort to get the matter listed for last two years and remained unrepresented without intimation or justification. Accordingly, in view of judgment of *CIR vs. Rafeh Limited* reported as *PLD 2020 SC 518*, 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

Khuhro/PS