

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

ITRA 82 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.20.
2. For orders on CMA No.204/2019.
3. For hearing of main case.

**09.02.2026**

Ms. Tania Malik, advocate for the applicant.

This reference application is pending since 2019 without any progress. On 19.01.2022, following order was passed:

**“19.01.2022**

None present.

Let direct notice be issued to the appellant / department for a date to be fixed by the office.”

On 28.04.2022, following order was passed:

**“28.04.2022**

No one is in attendance on behalf of the appellant. Let once again notice be issued to the appellant and intimation notice be issued to Mr. Altamash Faisal Arab advocate for the next date.”

On 02.02.2026, following order was passed:

**“02.02.2026**

Ms. Teena advocate holding brief for Ms. Tania Malik, advocate for the applicant and requests for adjournment. At her request to come up on 09.02.2026.”

Today learned counsel is present and was confronted with primary question since the impugned order has been rendered in mutatis mutandis application of four earlier judgments of the Appellate Tribunal then as to whether the said orders have been over turned, learned counsel states that she is unaware. Learned counsel is also asked as to whether earlier judgments of the Appellate Tribunal are binding subsequently, she responds in positive. Learned counsel remains unable to assist and identify any infirmity in the impugned order and merely exercise jurisdiction in reference jurisdiction. This matter is pending for seven years

and there appears no reason to perpetuate the same on lack of assistance. 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 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge