

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

ITRA 13 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.1156/2025.
2. For hearing of main case.

13.02.2026

Matter is pending since 2024 without any progress, even notice has not been sought / issued till date. On 22.08.2024, following order was passed:

“22.08.2024”

Mr. Zohaib Ahmed, advocate for applicant.

1. Counsel is not prepared. Urgent application is dismissed.”

On 12.05.2025, following order was passed:

“12.05.2025”

Mr. Irfan Bashir Bhutta, Advocate for Applicant.

- 1) Granted.
- 2) Granted subject to all exceptions.
- 3&4) Counsel is not directed to rephrase the Questions of law properly before the Reference Application be taken up for orders. To come up on 19.05.2025.”

On 19.05.2025, following order was passed:

“19.05.2025”

Ms. Shazia holding brief for Mr. Irfan Bashit Bhutta, Advocate for Applicant.

Counsel holds brief for Mr. Irfan Bashir Bhutta and requests for adjournment as he is on general adjournment. At her request, adjourned.”

Today, applicant is unrepresented without intimation or justification. It appears that the applicant is 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