

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

ITRA 140 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders as to non-prosecution.

12.01.2026

Matter is pending since 2024 without any progress and fixed for non-prosecution. Applicant is unrepresented without intimation or justification. 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 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge

Khuhro/PS