

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application No. 152 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For order on office objection No. 25 & 27.
- 2. For order on CMA No. 3474/2024 (Exemption)
- 3. For hearing of main case.

**12.01.2026**

Mr. Azad Hussain, advocate holding brief for Mr. Muhammad Bilal Bhatti, advocate for applicant.

This reference is pending since 2024 without any progress. Even notice has not been sought / issued till date. Office note demonstrates that office objections have been pending since inception, especially office objection No. 27. Be that as it may, today, brief is being held and time is being sought for no cogent reason whatsoever. It appears that the applicant is not interested in proceeding with this matter, therefore, in view of judgment of *CIR vs. Rafeh Limited* reported as *PLD 2020 SC 518*, this reference 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 47 subsection 5 of Sales Tax Act, 1990.

Judge

Judge