

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

Income Tax Reference Application No. 384 of 2018

DATE	ORDER WITH SIGNATURE OF JUDGE
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For hearing of main case.

**13.01.2026**

Mr. Irfan Mir Halepota, advocate for applicant.

This reference is pending since 2018 without any progress. Even notice has not been sought / issued till date. On the last date of hearing, learned counsel sought time to prepare the case, and today learned counsel once again failed to articulate any question of law to be addressed by the Court. The questions pleaded in memorandum of reference are argumentative in nature and / or cannot be construed to be questions of law, which could be entertained by this Court in its reference jurisdiction. Since the applicant has remained unable to assist insofar as the questions arising herefrom, the 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 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge