

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

ITRA 155 of 2023

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| DATE | ORDER WITH SIGNATURE OF JUDGE(S) |
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1. For orders on office objections No.24 & 25.
2. For orders on CMA No.203/2023.
3. For hearing of main case.

**14.01.2026**

Mr. Qaim Ali Memon, advocate for the applicant.

1. Deferred.
2. Exemption granted subject to all just exceptions.
3. This reference is pending since 2023 without any progress and even notice has not been sought till date. Today counsel has appeared and he states that sole question is that the applicant department was condemned unheard and states that no notice was ever issued to the applicant department and that there is no reference to any notice having been issued / served upon the department in the impugned order.

Respectfully the record suggests to the contrary. Paragraph 3 of the impugned order reads as follows:

“3. On the date of hearing, Mr. Abdul Rahim Lakhani, Advocate appeared on behalf of the appellant/taxpayer while none attended on behalf of the department despite adequate service of notice.”

Counsel was confronted as to whether the department took any measure to escalate the matter before the Appellate Tribunal, by rectification application etc, if the said factual observation was incorrect, he responded in negative.

Under such circumstances, no case arises to take judicial notice of an assertion which is *prima facie* belied by record. Since no other question of law is articulated before this court, therefore, this reference application is dismissed in limine.

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