

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

Income Tax Reference Application Nos. 380, 381 & 382 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE
14.01.2026	

Mr. Munawar Ali Memon, advocate for the applicant.

These references are pending since 2022 without any progress. On 08.11.2024, following order was passed:-

“08.11.2024”

Mr. Munawar Ali Memon, Advocate for Applicant.

After being confronted as to the proposed Questions which appears to be more argumentative than Questions of Law, learned Counsel needs time to rephrase the same. Order accordingly. Office to place copy of this order in connected files.”

Today, learned counsel has not placed the rephrased questions on record nor any justification for such default. It appears that the applicant is not interested in proceeding with these matters, therefore, in view of judgment of *CIR vs. Rafeh Limited* reported as *PLD 2020 SC 518*, these references are 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. Office is instructed to place copy of this order in the connected files.

Judge

Judge