

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 243 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objections No.26.
2. For orders on CMA No.323/2023.
3. For hearing of main case.

**15.01.2026**

Mr. Mukesh Kumar Khatri, advocate for the applicant.

This matter is pending since 2023 without any progress and notice has not been sought / issued till date. Even today learned counsel merely seeks time and is unable to assist. The matter has clogged the docket for two years and there is no apparent reason to perpetuate the same. 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