

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
Income Tax Reference Application No. 63 of 2017

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

**15.01.2026.**

Mr. Hadier Naqi, Advocate files Vakalatnama on behalf of applicant, which is taken on record.

On 31.10.2017, following order was passed:-

“Mr. Iqbal Salman Pasha, advocate for the applicant.

1. Granted.
2. Learned counsel requests for time to reformulate the questions. Time is granted. Let needful be done through statement within two weeks, however, subject to all just exceptions.  
To come up after two weeks.”

On 12.02.2020, following order was passed:-

“Mr. Iqbal Salman Pasha, advocate for the applicant.

Learned counsel requests for time to prepare the case. Time is granted.  
To come up after four weeks.”

On 04.11.2020, following order was passed:-

“Mr. Iqbal Salman Pasha, advocate for the applicant.

At the request of learned counsel, two week’s further time, to reformulate questions and to prepare the case, is granted.”

On 19.01.2021, following order was passed:-

“Mr. Iqbal Salman Pasha, advocate for the applicant.

At the request of the learned counsel, as an indulgence and last chance, two week’s further time is granted to reformulate the questions, however, subject to all just exceptions.”

Today, learned Counsel is present and merely seeks time 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 133(8) of the Income Tax Ordinance, 2001. Office is instructed to place copy of this order in the connected file.

Judge

Judge