

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

Income Tax Reference Application No. 162 of 2018

DATE	ORDER WITH SIGNATURE OF JUDGE
	<p>1. For orders on CMA No. 182/18 (Exemption) 2. For hearing of main case.</p>

**16.01.2026**

Mr. Rana Sakhawat Ali, advocate holding brief for Mr. Muhammad Bilal Bhatti, advocate for applicant.

This reference is pending since 2018 without any progress. Even notice has not been sought / issued till date. On 29.09.2020, following order was passed:-

"Counsel for the applicant is called absent, no intimidation is received. In the interest of justice, adjourned, however, with a caution that if nobody appears on next date on behalf of applicant, instant matter may be dismissed for non-prosecution.

Today, brief is being held and adjournment is being sought 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.

Judge

Judge

Ayaz P.S.