

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

**Income Tax Reference Application 43 of 2024**

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on CMA 341/2024.
2. For hearing of main case.

**16.01.2026**

Mr. Ghulam Asghar Pathan, advocate for the applicant.

This reference assails judgment rendered by the learned ATIR dated 06.11.2023. The matter is pending in the docket ever since and demonstrably no effort has ever been expended to have the case listed / heard. Even notice has not been sought till date.

Learned counsel is present and was asked to identify any infirmity in the impugned judgment and / or demonstrate any questions of law arising therefrom; meriting adjudication in reference jurisdiction.

Despite repeated requests, learned counsel expresses his inability to proceed with the matter.

The Supreme Court has observed in *Nadeem H Shaikh*<sup>1</sup> that fixation of cases before benches / courts entails public expense and time, which must not be incurred in the absence of a reason most genuine and compelling. Default is exasperating and cannot be allowed to further encumber pendency of the Courts.

This reference has remained unattended in the docket for two years and even today the department appears disinclined to proceed herewith. It appears that the applicant is not interested in proceeding with this matter, therefore, in *mutatis mutandis* application of the Supreme Court edict in *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

M. Khan

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<sup>1</sup> Per *Qazi Muhammad Amin Ahmed J. in SECP vs. Nadeem H Shaikh & Others (Criminal Appeal 518 of 2020)*; Order dated 27.10.2020.