

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

Income Tax Reference Application 172 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.26
2. For orders on CMA No.214/2021
3. For hearing of main case

20.01.2026

On 21.12.2021, following order was passed :

384) Primarily learned counsel challenged the jurisdiction, as exercised by the officers of the revenue under section 122(5A) of Income Tax Ordinance, 2001, which learned counsel for the applicant submits that he had misapplied as law required in this regard for its applicability at the stage was not followed. We feel that this proposition is not arising out of the proceedings and so also none of the questions, as proposed by the applicant, arises out of the proceedings. However we give one week time to the counsel for the applicant to reframe or rephrase the questions, which in fact arise out of the litigation and/or out of the order of the Tribunal and more so as to what law has been followed while the jurisdiction under section 122(5A) of Income Tax Ordinance, 2001 was invoked. Adjourned.

On 24.02.2022 following order was passed :

Learned counsel for the applicant seeks time to reframe the questions. Granted. To come up on 30.03.2022.

On 13.01.2026, following order was passed :

"Tehseen Javed, husband of applicant is present and seeks time. At his request to come up on 20.01.20206

Today applicant remains unrepresented without intimation or justification. It appears that the applicant is not interested in proceeding with the matter. Accordingly, in view of judgment of the Supreme Court in the case of C.I.R. vs. Rafeh Limited reported as PLD 2020 SC 518, this 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

Amjad