

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

Income Tax Reference Application Nos. 102, 103 & 104 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on Office Objection No. 24 & 32.
- 2. For orders on CMA No. 112/2023. (Exemption)
- 3. For hearing of main case.

**21.01.2026.**

Mr. Mushtaq Ahmed, advocate holding brief for Mr. Mukesh Kumar Khatri, advocate for applicant.

These references are pending since 2023 without any progress. Even notice has not been sought / issued till date. Prima facie, these matters have been clogging the docket for the last three years, and the applicant department has not shown any interest in even seeking issuance of notice thus far. Even today, brief is being held and adjournment is being sought for no cogent reason whatsoever. Such conduct on the part of the department does not appear to be in the interest of revenue or justice, therefore, in view of judgment of *CIR vs. Rafeh Limited* reported as *PLD 2020 SC 518*, these references are 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 files.

Judge

Judge