

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No. 81 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE
------	-------------------------------

1. For orders on objection No. 20.
2. For orders on CMA No. 203/19.
3. For hearing of main case.

22.01.2026

Mr. Faheem Raza, advocate for applicant.

The operative part of the impugned judgment reads as follows:-

“34. Since the ACIR had given effect to the appellate order wherein the levy was maintained and the CIR(A) in the second round gave similar directions the first CIR(A) order No. 6 dated 08-09-2016 is no longer in field. Since the current appeal relates to CIR(A) order No. 6 dated 08.09.2016 which is no longer in field the current appeal has become infructuous. It is interesting that the company has also filed appeal on the ground in his appeal through ITA 1339/KB/2016 (relating to CIR(A) order No. 6 dated 08-09-2016) which is also fixed on the same date i.e. September 24, 2018. We have held in the order relating to ITA 1339 that due to the above facts, the appellant company's appeal has also become infructuous

35. Resultantly, the appeal filed by the taxpayer is decided in the manner as indicated above.”

This reference is pending since 2019 without any progress. Even notice has not been sought / issued till date. Today, learned presses the issue as to whether deduction was sanctioned in accordance with the law or otherwise. The perusal of paragraph-15 onwards of the impugned judgment demonstrates that the issue has been discussed and learned Tribunal has been pleased to follow its earlier judgments in such regard. Learned counsel, when confronted, as to whether earlier judgments have been overturned or at least challenged, learned counsel remains unable to assist and merely seeks time.

This Reference has been clogging the docket for seven years. The department has not even bothered to seek notice till date. Even today, request for adjournment is being sought for no cogent reason whatsoever. Such conduct on the part of the department does not merit appreciation, 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