

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

Income Tax Reference Application Nos. 44 & 45 of 2021

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

- 1. For orders on objection No. 26.
- 2. For orders on CMA No. 89/2021. (Exp)
- 3. For hearing of main case.

**22.01.2026**

Mr. Irfan Mir Halopota, advocate for applicant.

Prima facie, the impugned judgments are predicated on earlier judgments of the learned Tribunal as well as that of the High Court. Upon being confronted, learned counsel remains unable to assist as to whether the said judgments have been overturned in reference(s) / appeal(s) etc. or not. Learned counsel is confronted as to whether the earlier judgments of the Tribunal are binding on subsequent bench and he responds in affirmative. At this juncture, learned counsel merely seeks time.

These References have remained unattended on the docket for last five 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. 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. Office is instructed to place copy of this order in the connected file.

Judge

Judge