

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

Special Sales Tax Reference Application No. 192 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE
	<ol style="list-style-type: none"><li>1. For orders on office objection No. 26.</li><li>2. For orders on CMA No. 1252/2022. (Exp)</li><li>3. For hearing of main case.</li></ol>

**22.01.2026**

Mr. Irfan Mir Holepota, advocate for applicant.

This reference is pending since 2022 without any progress. Even notice has not been sought / issued till date. Paragraph-8 of the impugned judgment demonstrates that it has been rested on an earlier judgment of the learned Tribunal. Learned counsel remains unable to assist as to whether the said judgment remains in field or has been set-aside. He is also unable to displace the preponderant law that earlier judgment of the learned Tribunal is binding upon the subsequent bench. He merely seeks time; after four years. There appears to be no case to be considered for an adjournment, 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 47 subsection 5 of Sales Tax Act, 1990.

Judge

Judge

Ayaz P.S.