

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 167 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.27.
2. For orders on CMA No.233/2022.
3. For hearing of main case.

27.01.2026

Mr. Qaim Ali Memon, advocate for the applicant.

Matter is pending since 2022 without any progress. Even notice has not been sought / issued till date. On the last date following order was passed:

“20.01.2026”

Mr. Qaim Ali Memon, advocate for the applicant

This matter is pending since 2022, however, learned counsel merely seeks time to reformulate questions of law. At his request to come up on 27.01.2026.”

Today neither questions of law have been submitted nor any justification has been articulated before this court. It appears that the applicant is not interested in the present proceedings. Accordingly, in view of judgment of *CIR vs. Rafeh Limited* reported as *PLD 2020 SC 518*, the 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