

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

**Income Tax Reference Applications 575 & 576 of 2024**

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on CMA 4718/2024.
2. For orders on office objection No.01 & 28.
3. For orders on CMA 4719/2024.
4. For orders on CMA 4720/2024.
5. For hearing of main case.

**26.01.2026**

Mr. Naseem Ahmed Abbasi, advocate holds brief for Mr. M. Aleem, advocate for the applicant.

These reference are prima facie time barred references. On 17.02.2025, following order was passed:

"17.02.2025.

Mr. Muhammad Aleem, Advocate for Applicant.

1) Granted.

2 to 6) Counsel needs time to prepare his brief. Time allowed. Adjourned. To come up on 25.03.2025."

On 25.02.2025, following order was passed:

"25.02.2025.

Mr. Muhammad Aleem, Advocate for Applicant.

1) Counsel for the Applicant is directed to go through the recent Judgment of the Hon'ble Supreme Court dated 14.01.2025 passed in C.A. No. 16 of 2022 (M/s Chawala Footwear, Lahore Vs. Commissioner Inland Revenue, Lahore) and assist the Court as to merits of the case first before the condonation application can be taken up for orders. Office to place copy of this order in connected ITRA."

Today, a brief is being held on behalf of learned counsel for the appellant and adjournment has been sought without any cogent reason or justification whatsoever. Accordingly, in view of judgment of *CIR vs. Rafeh Limited* reported as *PLD 2020 SC 518*, these reference applications are dismissed for non-prosecution along with pending application(s).

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 to place a copy hereof in the connected matter.

Judge

Judge

M. Khan