

IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No.107 of 2026

Date	Order with Signature of Judge
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Fresh Case

1. For order on CMA No.941/2026
2. For order on CMA No.942/2026
3. For hearing of main case

21.05.2026

None present

On last date of hearing learned counsel sought time as he was not prepared. Diary demonstrates that no efforts have been made by the applicant to ever have the matter listed or heard since inception. Even today the applicant remains unrepresented without any intimation and or justification. It appears that the applicant is not interested to proceed with this reference. Therefore, in view of the judgment of CIR vs. Rafeh Limited reported as PLD 2020 SC 518, this reference application is dismissed for non-prosecution.

sA 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

Asif