

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 437 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.25.
2. For orders on CMA No.3511/2024.
3. For hearing of main case.

12.05.2026

Mr. Faheem Raza Khuhro, advocate for the applicant.

This reference applicant is pending since 2024 without any progress and even notice has not been sought / issued till date. Diary demonstrates that applicant has made no effort to have the matter listed or hearing since inception. Today it is demonstrated inter alia from para 6 of the impugned order that the findings rested on appreciation of evidence and the case law including judgment rendered in very case of the taxpayer. Learned counsel has made no effort to distinguish or displace the findings nor was his case the conclusion could be rested thereupon. Since no question of law proposed / articulated arising here from meriting adjudication in reference jurisdiction, therefore, the reference application is dismissed in limine.

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