

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 402 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.26.
2. For orders on CMA No.605/2023.
3. For hearing of main case.

13.05.2026

Mr. Qaim Ali Memon, advocate for the applicant.

Matter is pending since 2023 without any progress. Diary demonstrates that at no point of time in three years, applicant has made any effort to have the matter listed or heard. Today learned counsel is confronted *inter alia* with paragraph 8 of the impugned order, wherein Appellate Tribunal has rendered its findings and relied upon binding authority. Learned counsel remains unable to distinguish or displace the same and unable to assist as to how the conclusion could not be rested thereupon. Learned counsel *prima facie* is unprepared and merely seeks time.

The matter has clogged the docket for two years and there is no apparent reason to perpetuate the same. 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