

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

ITRA 156 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objections No.1, 4 & 27.
2. For orders on CMA No.1445/2024.
3. For orders on CMA No.1446/2024.
4. For hearing of main case.

**14.05.2026**

Mr. Qaim Ali Memon, advocate for the applicant.

The entire case of the learned counsel is that limitation is protected by the proviso to section 124(2) of the Income Tax Ordinance, 2001. Plain reading of section / proviso demonstrates that it applies in cases of orders passed by the Supreme Court, High Courts and Appellate Tribunals. Learned counsel was asked to demonstrate whether the same protection arises and insofar as the orders of the forum below are concerned, he is unable to assist. Since no question of law has been articulated, the reference application, pending without any progress from 2024 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