

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Spl. STA No. 27 of 2003

DATE	ORDER WITH SIGNATURE OF JUDGE
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For Regular hearing.

25.08.2026

None present.

Matter is pending since 2003 without any progress. On 07.12.2023 following order was passed:-

“Mr. Imran Ali Mithani, Advocate for Appellant

Appellant's Counsel needs time to place on record relevant law i.e. section 2 (31) of the Sales Tax Act, 1990 as well as Section 4(2) of the Central Excise and Salt Act, 1944. Whereas, he also needs time to rephrase questions of law as apparently Section 2(46) *ibid* referred to in the proposed question of law is not relevant. At his request, to come up on 18.01.2024.”

The directions contained in the aforementioned order have not been done. Even today, applicant remains unrepresented without intimation or justification. It appears that the applicant is not interested in proceeding with this matter, therefore, in view of judgment of *CIR vs. Rafeh Limited* reported as *PLD 2020 SC 518*, the reference 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 47 subsection 5 of Sales Tax Act, 1990.

Judge

Judge