ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 331 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of CMA No.490/2023.
2. For hearing of main case.

18.11.2026

Mr. Fahad Hussain, advocate holding brief for Mr. Muhammad Asad Ashfaq Tola, advocate for the applicant.
Barrister Syed Ahsan Ali Shah, advocate for the respondent.

Matter is pending since 2023 without any progress. On 21.03.2025, following order was passed:

> "**21.03.2025**
>
> Mr. Muhammad Asad Ashfaq Tola, Advocate for Applicant.
> Mr. Ameer Bakhsh Metlo, Advocate for Respondent.
>
> It appears that an ad-interim order was passed by us on 10.10.2023; however, on perusal of the record, it reflects that the Applicant never responded to the Show Cause Notice nor raised ay legal grounds or grounds on merits before the First Appellate Forum. Accordingly, ad-interim order dated 10.10.2023 is hereby recalled.
>
> Adjourned to a date in office."

Today brief is being held and adjournment is being sought on behalf of applicant for no cogent reason. It appears that the applicant is not interested in the 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

Khuhro/PS