

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application 193 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.01
- 2. For orders on CMA No.4286/2024
- 3. For orders on CMA No.4287/2024
- 4. For hearing of main case
- 5. For orders on CMA No.4288/2024

27.10.2025

Mr. Abdul Razzak Sodha, advocate for the applicant

This reference application is pending since 2024 without any progress. Perusal of the file demonstrates that this is a time-barred reference application. On 25.11.2024, following order was passed :

“25.11.2024.

Mr. Abdul Razzak Sodha, advocate for applicant

1. Granted

2 to 6. Counsel is not fully prepared nor relevant documents including compliance of Section 73 of the Sales Tax Act, 1990 has been filed. Adjourned”

Today once again learned counsel states that he is not prepared and merely seeks time. In view of judgment of the Supreme Court in the case of C.I.R. vs. Rafeh Limited reported as PLD 2020 SC 518, this reference application is dismissed for non-prosecution.

A copy of this order 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