

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

Special STRA 182 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.13.
2. For hearing of main case.

**23.09.2025**

Mr. Aqeel Ahmed Khan, advocate for the applicant.

Matter is pending since 2019 without any progress. Even notice has not been sought / issued till date. On 16.10.2019, following order was passed:

**“16.10.2019**

Mr. Aqeel Ahmed Khan, advocate for the applicant.

1. To be complied with before the next date of hearing.
2. Granted subject to all just exceptions.
3. After hearing the learned counsel for the applicant at some length, it appears that the question proposed through instant Reference Application, are based on finding of facts by the Appellate Tribunal, which prima facie does not suffer from any factual effort or legal infirmity. Learned counsel for the applicant requests for time to assist the Court with the help of case law and show that the process of dying and cutting amounts to manufacturing. Time is granted.

To come up after three weeks.”

Today learned counsel expressed inability to assist and seeks time. Accordingly, in view of judgment of *CIR vs. Rafeh Limited* reported as *PLD 2020 SC 518*, this reference application is dismissed for non-prosecution.

Judge

Judge