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

I.T.R.A 62 of 2012 I.T.R.A 63 of 2012

DATE ORDER WITH SIGNATURE OF JUDGE

For hearing of main case

## 24.09.2025

Mr. M. Taseer Khan, advocate for the applicant

Mr. Taimoor Ahmed Qureshi, advocate for the respondent

These reference applications are pending since 2012 without any significant progress. The conduct of the department is demonstrated *inter alia* per order dated 13.11.2017, which reads as follows:-

"Counsel for the applicant is called absent. No intimation is received. Learned counsel for the respondents submits that short controversy is involved in the matter and the aforesaid reference applications are pending since 2012 therefore, he requests for fixed date. The matter is being adjourned with caution that if no body appeared on behalf of applicant on the next date, the instant reference applications may be dismissed for non-prosecution."

Subsequently, another order dated 11.11.2020 was passed, which reads as follows:-

"Counsel for the applicant is called absent, no intimation is received. Learned counsel for the respondent submits that the matter is pending since 2012, whereas, counsel for the applicant is not proceeding with the matter. He has drawn attention of this Court to the order dated 13.11.2017 in this regard. As an indulgence and as a last chance, we are adjourning this matter to be fixed after four [04] weeks, however, with the caution that if no one appears on behalf of the applicant on the next date of hearing, instant reference application will be dismissed for non-prosecution. Office is directed to issue intimation notice to the counsel for the applicant for the next date of hearing, who shall explain his position as to why after filing of his Vakalatnama on behalf of the applicant, is not attending the Court without any intimation."

Today, once again learned counsel expresses inability to assist. In view hereof, these reference applications are dismissed for non-prosecution pursuant to the judgment of the Supreme Court in the case of Commissioner Inland Revenue, Lahore vs. Rafeh Limited reported as PLD 2020 SC 518.

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.

Office to place a copy of this order in the connected file.

Judge

Judge

B-K Soomro