ORDER SHEET IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No. 349 of 2024

DATE

ORDER WITH SIGNATURE OF JUDGE(S)

- 1. For orders on office objections No. 10 & 27.
- 2. For order on CMA No. 2641/24.
- 3. For hearing of main case.

21.11.2025

Mr. Juzer Q. Pishori, advocate for applicant.

On 17.10.2025, following order was passed:-

<u>"17.10.2025</u>

Mr. Aamir Shaikh, advocate holding brief for Mr. Juzer Q. Pishori, advocate for applicant.

At the request of counsel to come up on 24.10.2025."

On 24.10.2025, following order was passed:-

<u>"24.10.2025</u>

Mr. Juzer Q. Pishori, advocate for applicant.

Learned counsel seeks time to reformulate the questions of law. At his request to come up on 31.10.2025."

On 31.10.2025, following order was passed:-

<u>"31.10.2025</u>

Mr. Juzer Q. Pishori, advocate for the applicant.

Once again learned counsel for the applicant seeks time to reformulate questions of law. At his request adjourned to 21.11.2025."

Even today, learned counsel expresses inability to articulate any question of law arising out of the impugned order, and merely seeks time. 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*, this 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 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge