

IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application No.180 of 2025

Date	Order with Signature of Judge
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Fresh Case

1. For orders on CMA No.2022/2025
2. For orders on CMA No.2023/2025
3. For hearing of main case
4. For orders on CMA No.2024/2025

31.03.2026

Mr. Sheheryar Advocate, holding brief for
Syed Muhammad Hassan Meerza, Advocate for the applicant

This matter is pending since 2025 without any progress. On 20.02.2026 following order was passed:

“1. Learned counsel seeks time to address the issue of limitation. At his request, to come up after two weeks.

2-4 Adjourned.”

On 10.03.2026 following order was passed:

“Once again learned counsel for the Applicant seeks time to obtain instructions in view of Order dated 20.02.2026. At his request adjourned to 31.3.2026.”

Today, brief is being held and adjournment is being sought without any cogent reason. It appears that the applicant is not interested in proceeding with the matter. Therefore, 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 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 47 subsection 5 of Sales Tax Act, 1990.

JUDGE

JUDGE