

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

ITRAs 144, 145, 146 & 147 of 2014  
ITRAs 42, 43 & 44 of 2020  
ITRA 552 of 2024  
ITRA 153 of 2025

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DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of main case.

**02.04.2026**

Mr. Faheem Raza Khuhro, advocate for the applicant.  
Mr. Mukesh Kumar Khatri, advocate for the applicant.  
Qazi Umair Ali, advocate for the respondent.

These matters are pending since 2014 without any significant progress. On 11.02.2026, following order was passed:

**"11.02.2026**

Mr. Faheem Raza Advocate for the Applicant in ITRA No.552 of 2024  
Mr. Mukesh Kumar Khatri Advocate for the Applicants in ITRA Nos.144, 145 of 2014  
Mr. Qazi Umair Ali Advocate for the Respondent

Per learned counsel for the Respondent the question of law framed vide Order dated 02.10.2025 is prima facie evidentiary in nature. He states that such factual determination is perhaps not amenable in reference jurisdiction. Learned counsel for the Applicant seeks time to obtain instructions and assist. At his request to come up after six weeks. Office is instructed to place copy of this order in connected matter."

On 01.04.2026, following order was passed:

**"01.04.2026**

Mr. Faheem Raza Khuhro, advocate for the applicant.  
Mr. Mukesh Kumar Khatri, advocate for the applicant.  
Qazi Umair Ali, advocate for the respondent.

On the last date following order was passed:

**"11.02.2026**

Mr. Faheem Raza Advocate for the Applicant in ITRA No.552 of 2024  
Mr. Mukesh Kumar Khatri Advocate for the Applicants in ITRA Nos.144, 145 of 2014  
Mr. Qazi Umair Ali Advocate for the Respondent

Per learned counsel for the Respondent the question of law framed vide Order dated 02.10.2025 is prima facie evidentiary in nature. He states that such factual determination is perhaps not amenable in reference jurisdiction. Learned counsel for the Applicant seeks time to obtain instructions and assist. At his request to come up after six weeks. Office is instructed to place copy of this order in connected matter."

Today learned counsel is present without instructions. While this is the fit case for appropriate orders, however, at the request of learned counsel adjourned to 02.04.2026 at 08:30 am. Office is instructed to place copy hereof in the connected files.”

Today learned counsel is present and once again seeks time. It appears that the applicant is not interested in the present proceedings. Accordingly, in view of judgment of *CIR vs. Rafeh Limited* reported as *PLD 2020 SC 518*, the reference applications are 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. Office is instructed to place copy hereof in the connected files.

Judge

Judge