

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Spl. STRA 132 of 2025

| DATE | ORDER WITH SIGNATURE OF JUDGE |
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1. For orders on office objection
2. For hearing of main case

07.04.2026

Mr. Saleem Raza advocate holds brief for Dr. Shahnawaz Memon, advocate for the applicant

Dr. Shahab Imam, advocate for respondent

Notice of this reference application was issued in the year 2025. It appears that since that time learned counsel for the applicant has not appeared and on each successive date brief has been held and adjournment sought, same is the case today. On 05.03.2026 respondent had moved an urgency application which was granted and the matter was directed to be fixed after notice to all concerned. Despite the same having been done brief is being held for applicant's counsel and adjournment being sought. It appears that the applicant is not interested in proceeding with the matter. Accordingly, 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. Office is instructed to place copy of this order in connected matter.

Judge

Judge

Amjad