

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

Spl. STRA 270 of 2017

| DATE | ORDER WITH SIGNATURE OF JUDGE(S) |
|------|----------------------------------|
|------|----------------------------------|

For hearing of main case

**30.09.2026**

Mr. Fahad Hussain Areejo advocate files vakalatnama on behalf of respondent which is taken on record.

This reference application is pending since 2017 without any significant progress. Applicant remains unrepresented without intimation and / or justification. 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 63 (5) of the Sindh Sales Tax on Services Act, 2011.

Judge

Judge

Amjad