

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No. 212 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on office objection No. 08 & 09.
- 2. For orders on CMA No. 289/2023 (Exemption)
- 3. For orders on CMA No. 290/2023 (stay)
- 4. For hearing of main case.

17.11.2025

Prima facie, the case before the court is that a rectification application was dismissed by the learned Appellate Tribunal Inland Revenue, and the said order has been challenged under the reference jurisdiction. However, the record does not disclose any justification for the same to be amenable to the reference jurisdiction.

Be that as it may, this reference is pending since 2023 without any progress. Even notice has not been sought / issued till date. Today, Mr. Naseer Ahmed Abbasi, advocate appears and mere 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