

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 388 of 2018

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

1. For orders on office objection No.17.
2. For orders on CMA No.788/2018.
3. For hearing of main case.

24.11.2025

Mr. Irfan Mir Halepota, advocate for the applicant.
Mr. Abdul Hafeez, Commissioner IR Zone 2, LTO, Karachi,

This reference is pending since 2018 without any progress. Even notice has not been sought / issued till date. On 02.02.2021, following order was passed:

“02.02.2021

Mr. Irfan Mir Halepota, advocate for the applicant.

Learned counsel for the applicant requests for time to ascertain as to whether the controversy involved in the instant case has already been decided by the Full Bench of the Appellate Tribunal in the case of M/s. National Foods Limited bearing ITA No.71/KB/2012, ITA No.30/KB/2012 dated July 7, 2014 for the tax year 2005 and Chairman Bench Order reported as 2012 PTD 790 dated November 15, 2011 for the tax year 2009, and the reference has been filed before this Court or not? Time is granted.

Adjourned to a date in office.”

More than four years later, on 10.11.2025 following order was passed:

“10.11.2025

Mr. Irfan Mir Halepota, advocate for the applicant

Vide order dated 02.02.2021, it was observed that the impugned judgment was rendered in pursuance of earlier Division Bench judgment of learned Tribunal. Learned counsel was confronted as to whether the earlier judgment had been challenged and / or set aside and he sought time. Today, he has confirmed that the said earlier judgment was neither challenged nor reversed; under such circumstance he was confronted as to what infirmity was in the impugned judgment especially in view of settled law including judgment dated 28.11.2023 in SCRA 1233/2023, he remained unable to assist. Let applicant, Commissioner Inland Revenue, Zone-III, LTU, Karachi, be present in court to assist on the next date.

To come up on 24.11.2025.”

Today Mr. Abdul Hafeez, Commissioner-IR, Zone 2, LTO, Karachi, is present and remains unable to assist. In view hereof it appears that the applicant department is not interested in the present proceedings. Accordingly, the reference application is dismissed for non-prosecution. Office is instructed to directly communicate a copy of this order to the learned Attorney General for Pakistan, the Secretary Revenue Division and the Chairman FBR at Islamabad.

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