

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 372 of 2017

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

25.11.2025

Mr. Muhammad Aqeel Qureshi, advocate for the applicant.

Matter is pending since 2017 without any progress. On 09.03.2020, following order was passed:

“09.03.2020

Mr. Muhammad Aqeel Qureshi, advocate for the applicant.

1. Granted subject to all just exceptions.
2. Learned counsel for the applicant requests for time to find out as to whether any Reference has been filed against previous order passed by the Appellate Tribunal in the case of the applicant in respect of the same legal controversy, reference of which order has been made in Para: 6 of the impugned order. Time is granted.

Adjourned for a date to be fixed by the office, when learned counsel for the applicant is directed to come prepared and to assist this Court as to whether subsequent bench of the Appellate Tribunal is bound by the earlier decision of the Appellate Tribunal and whether under the circumstances, gives rise to any reference before this Court in respect of the said question, which have already been decided by the Appellate Tribunal in the case of the respondent for the earlier years’.”

Today once against counsel remains unable to assist and merely seeks adjournment. 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 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 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge