

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

ITRA 246 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.1948/2024.
2. For hearing of main case.

**24.03.2026**

Matter is pending since 2024 without any progress. Even notice has not been sought / issued till date. On 24.10.2024 following order was passed:

**“24.10.2024**

Mr. Faraz Haroon, Advocate for Applicant.

- 1) Granted.
- 2) Granted subject to all exceptions.
- 3 & 4) Counsel for the Applicant is directed to re-phrase the Questions of Law which shall not be argumentative nor they should reproduce the provisions of law.”

On 20.02.2025 following order was passed:

**“20.02.2025**

Mr. Faraz Haroon, Advocate for Applicant.

Though on the last date of hearing, we had permitted the Applicant’s Counsel to re-phrase Questions of Law, however, record reflects that the entire Reference Application has been redrafted. Counsel to come prepared and satisfy as to why cost shall not be imposed and this Reference Application may not be dismissed.”

Today applicant is unrepresented without intimation or justification. 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