

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 117 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objections No.1 & 25.
2. For orders on CMA No.09/2021.
3. For hearing of main case.

21.04.2026

Mr. Irfan Mir Halepota, advocate for the applicant.

Matter is pending since 2020 without any progress. On two occasions matter was listed to address office objection, however, the same has not been done till date. Be that as it may, reference application is admittedly time barred; no application under section 5 of Limitation Act has been preferred; no ground is articulated to condone the delay. Accordingly, in view of judgment of *CIR vs. Rafeh Limited* reported as *PLD 2020 SC 518*, the reference application is dismissed as being time barred.

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