

Order Sheet

IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application No.20 of 2026

| Date | Order with Signature of Judge |
|------|-------------------------------|
|------|-------------------------------|

Fresh case

1. For order on CMA No. 319/2026
2. For order on office objection
3. For order on CMA No. 320/2026
4. For hearing of main case
5. For order on CMA No. 321/2026

23.04.2026

Mr. Asif Ali Advocate, holding brief for learned counsel for the applicant

This is a time barred reference. Per office note the reference is barred by 46 days. There is an application under Section 5 of the Limitation Act, however, the affidavit in support thereof is devoid of a single reason for grant. Be that as it may, today a brief is being held and adjournment is being sought for no cogent reason whatsoever. It appears that the applicant is not interested to proceed with this reference. Therefore, in view of the judgment of CIR vs. Rafeh Limited reported as PLD 2020 SC 518, this 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 47 subsection 5 of Sales Tax Act, 1990.

JUDGE

JUDGE

Asif