

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 18 of 2022

DATE

ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objections No.26.
2. For orders on CMA No.18/2022.
3. For hearing of main case.

27.04.2026

Mr. Imtiaz Ali Solangi, advocate for the applicant.

Matter is pending since 2022 without any progress. Diary demonstrates that applicant has made no effort in the preceding four years to have the matter listed or heard. When confronted learned counsel only presses first question with regard to definition of intangible and whether the respondent's case qualify therein or not. The issue has been discussed and deliberated at length by the Appellate Tribunal and reliance in respect of the findings have been placed on judgments of superior courts including this High Court as mentioned in the paragraph 26 therein. Learned counsel remains unable to distinguish or displace the findings. Since no question has been articulated requiring answer in reference jurisdiction, therefore, this reference application is dismissed in limine.

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