

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

ITRA 66 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.27.
2. For orders on CMA No.657/2024.
3. For hearing of main case.

**30.04.2026**

Mr. Qaim Ali Memon, advocate for the applicant.

Matter is pending since 2024 without any progress. Diary demonstrates that for the more than two year's applicant has made no effort to have the matter listed or heard. Today learned counsel seeks to press questions 1, 3 and 5. The said questions are *prima facie* argumentative in nature; seek to re-agitate factual aspect; and appear to be inconsistent with the impugned order. A bare perusal of the impugned order demonstrates that the Appellate Tribunal has found show cause notice to be defective, hence, has rendered its findings in relation therewith. Learned counsel is confronted as to whether any questions have been proposed dealing with the said findings and / or conclusion, he remains unable to assist. Counsel has made no effort to displace or distinguish findings contained in the impugned order and has also made no effort to demonstrate that conclusion could be rested thereupon. Since no question of law has been articulated, therefore, 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