

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

ITRA 168 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objections No.1, 4, 13, 27 & 30.
2. For orders on CMA No.1481/2024.
3. For hearing of main case.
4. For orders on CMA No.1482/2024.

**30.04.2026**

Mr. Qaim Ali Memon, advocate for the applicant.

Matter is pending since 2024 without any progress. Diary demonstrates that since inception applicant has made no effort to have the matter listed or heard. Today learned counsel was confronted with the office objections *inter alia* as to the reference being time barred. He professed ignorance even though on behalf of applicant on the objection memo against the said objection stated that the matter may be placed in court. Even otherwise, there is no application under section 5 of the Limitation Act, available on file. Learned counsel remains unable to address the issue and merely seeks time. Respectfully, the matter has been pending in docket for two years without any progress and there appears no cause to perpetuate the same. 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