

Order Sheet

IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No.381 of 2025

Date	Order with Signature of Judge
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Fresh Case

1. For order on office objection
2. For order on CMA No.2573/2025
3. For hearing of main case

14.05.2026

Mr. Faheem Raza Khuhro, Advocate for the applicant

This reference is pending since 2025 without any progress. Diary demonstrates that at no point since inception no efforts have been made by the applicant to even have the matter listed or heard. The crucial aspect that the applicant's counsel sought to agitate was whether the respondent was an industrial undertaking or otherwise. Respectfully, the said issue is a factual controversy and matter of evidence and the same appears to have been addressed by the learned Tribunal, being the last fact finding forum in the statutory hierarchy. Since no question of law has been articulated for adjudication before this Court, 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

Asif