

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 469 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on objections No.10 & 27.
2. For orders on CMA No.3761/2024.
3. For hearing of main case.

14.05.2026

Mr. Iqbal Hussain, advocate for the applicant.

This matter is pending since 2024 without any progress. Diary demonstrates that at no point since inception applicant has made any effort to have the matter listed or heard. *Prima facie* the question proposed is argumentative in nature and seek to agitate evidence, for which the Appellate Tribunal is the last forum in the statutory hierarchy. Upon being so confronted, learned counsel seeks time. No case is made out to perpetuate clogging the docket in the manner as aforesaid and it appears that applicant is not interested in the present proceedings. 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