

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

ITRA 420 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.3391/2024.
2. For orders on office objections No.1, 10 & 27.
3. For orders on CMA No.3392/2024.
4. For orders on CMA No.3393/2024.
5. For hearing of main case.

**25.03.2026**

Mr. Naseer Ahmed Abbasi, advocate files Vakalatnama on behalf of applicant, same is taken on record.

This is a time barred matter pending since 2024 without any progress. Perusal of order sheet demonstrates that in past two years applicant has made no effort to have the matter listed and / or heard. Today when the matter came up for hearing, it is noted that the reference is 75 days' time barred. CMA 3391/2024 has been preferred seeking to have the delay condoned.

Affidavit in support of the application is devoid of single ground whatsoever and the memorandum of application is five pages and merely argues that the matter ought to be decided on merit primarily and not to be non-suited for non-compliance of legal technicalities / procedural grounds.

It is the considered opinion of the Court that the prescriptions of limitation are not mere technicalities and disregard thereof would render entire law of limitation otiose<sup>1</sup>. The Superior Courts have consistently maintained that it is incumbent upon the Courts to first determine whether the proceedings filed there before were within time and the Courts are mandated to conduct such an exercise regardless of whether or not an objection has been taken in such regard<sup>2</sup>. The Superior Courts have held that proceedings barred by even a day could be dismissed<sup>3</sup>; once time begins to run, it runs continuously<sup>4</sup>; a bar of limitation creates vested rights in favour of the other party<sup>5</sup>; if a matter was time barred then it is to be

<sup>1</sup> Mehmood Khan Mahar vs. Qamar Hussain Puri & Others reported as 2019 MLD 249

<sup>2</sup> Awan Apparels (Private) Limited & Others vs. United Bank Limited & Others reported as 2004 CLD 732

<sup>3</sup> 2001 PLC 272; 2001 PLC 143; 2001 PLC 156; 2020 PLC 82

<sup>4</sup> Shafaatullah Qureshi vs. Pakistan reported as PLD 2001 SC 142; Khizar Hayat vs. Pakistan Railways reported as 1993 PLC 106

<sup>5</sup> Dr. Anwar Ali Sahito vs. Pakistan reported as 2002 PLC CS 526; DPO vs. Punjab Labour Tribunal reported as NLR 1987 Labour 212

dismissed without touching upon merits<sup>6</sup>; and once limitation has lapsed the door of adjudication is closed irrespective of pleas of hardship, injustice or ignorance<sup>7</sup>. It has been maintained by the honorable Supreme Court<sup>8</sup> that each day of delay had to be explained in an application seeking condoning of delay and that in the absence of such an explanation the said application was liable to be dismissed. It is pertinent to observe that the preponderant bar of limitation could not be dispelled by the applicant. In the present case, no justification has been articulated, therefore, CMA 3391/2024 I hereby dismissed and as a consequence, reference application is dismissed as being time barred.

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

Khuhro/PS

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<sup>6</sup> Muhammad Tufail Danish vs. Deputy Director FIA reported as 1991 SCMR 1841; Mirza Muhammad Saeed vs. Shahabudin reported as PLD 1983 SC 385; Ch Muhammad Sharif vs. Muhammad Ali Khan reported as 1975 SCMR 259

<sup>7</sup> WAPDA vs. Aurangzeb reported as 1988 SCMR 1354

<sup>8</sup> Lt. Col. Nasir Malik vs. ADJ Lahore & Others reported as 2016 SCMR 1821; Qamar Jahan vs. United Liner Agencies reported as 2004 PLC 155