

Order Sheet

IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No.47 of 2025

Date	Order with Signature of Judge
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Fresh Case

1. For order on CMA No.222/2025
2. For order on CMA No.223/2025
3. For order on office objection
4. For order on CMA No.225/2025
5. For hearing of main case

15.04.2026

Mr. Muhammad Ramzan Sethi, Advocate for the applicant

1. Granted.

2. This is an application seeking for a delay of 37 days to be condoned. The affidavit is devoid of a single ground for granting of the application. Surprisingly, the memorandum of application in itself carries a plea that since certified copies were received during winter vacation, the ITRA was filed on the first opening day.

Respectfully, the same cannot be sustained first of all the law with regard to vacation is when limitation is ending during such period and has no relevance to when an applicant obtained certified copy. Secondly, the delay of 37 days cannot be juxtaposed with a winter vacation which is two weeks at best. Therefore, the plea of the applicant is self-contradictory.

It is settled law that limitation has to be addressed prior to proceeding with anything further in the matter and that an application for seeking for any delay to be condoned, each day of delay has to be justified, *prima facie*, the same has not been done herein, therefore, this application is found to be misconceived and even otherwise devoid of merit, hence is dismissed.

3-5. 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