

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application No. 157 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For order on CMA No. 1082/19 (Condonation of delay)
2. For order on office objection No.08.
3. For orders on CMA No. 1083/19
4. For order on main case.

31.10.2025

Mr. Muhammad Aqeel Qureshi, advocate for applicant.

CMA No. 1082/2019.

This is an application seeking for one day delay in filing of the instant reference application to be condoned. The memorandum of application reads as under:-

“APPLICATION FOR CONDONATION OF DELAY U/S.5 OF
LIMITATION ACT, 1908

The appellant above named do hereby make this application for condonation of delay for one day in filing of this reference application on the following grounds:

1. That the delay is not willful and deliberate nor was any intentional carelessness.
2. That the applicant is a responsible government officer and law abiding citizen.
3. That the concerned officer was remained busy in his official duties in respect of budgetary targets and due to heavy rush of work and to visit in different stations including Islamabad, and Karachi. He could not file the reference application in time.
4. That also the officials below could not calculate exact limitation period for filing of reference therefore, the concerned officer was under the impression that he still has time for filing of reference.
5. That since there involved very important question of law and millions of rupees revenue is involved in the case and the delay was not willful or intentional the officer was remained busy in discharging his official duties and the mistake was made on part of below staff hence occurred under the circumstances which were beyond his control.

Therefore, the applicants do hereby pray for condonation of delay one day. In filing of reference application in the interest of justice as the same was not willful, deliberate, intentional and carelessness. Hence, this application may graciously be accepted”

The affidavit in support thereof is devoid of a single reason. It is the considered view of this court that limitation cannot be overlooked and no cogent reason has been articulated to condone the admitted delay. The law in such regard applies equally to whether the case pertains to an assessee or the department itself and the honourable Supreme Court has maintained it time and time again that no special discretion is available to the department in the cases of delay.

In view hereof, no case is made out to condone the delay, therefore, this application is hereby dismissed. As a consequence hereof, the reference application is found to be time barred and dismissed.

A copy of this order may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 47 subsection 5 of Sales Tax Act, 1990.

Judge

Judge

Amjad