

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application No. 31 of 2024.

DATE	ORDER WITH SIGNATURE OF JUDGE
------	-------------------------------

- 1. For order on CMA No. 881/2024. (Condonation of delay)
- 2. For order on office objection No. 01 & 27.
- 3. For order on CMA No. 882/2024. (Exp)
- 4. For order on main case.

24.11.2025

Mr. Asad Aftab Solangi, advocate for applicant.

1. This is an application seeking for delay of 78 days in filing of reference application to be condoned. The only ground pleaded is as follows:-

“3. That the order passed by the Learned ATIR dated 02.10.2023 and received in Large Taxpayer’s IPTFD counter dated 11.10.2023. Due to shuffling of records original order of the Learned ATIR could not be traced. Further certified true copy was also acquired from ATIR which was made available on 20.12.2023.”

The reason provided is *prima facie* wholly inadequate and does not appear to be any justification. It is settled law that each and every day of delay has to be suitably explained and same does not appear to be in the present circumstances. The Supreme Court has consistently maintained that the prescribed limitation is equally applied on the government and no special dispensation in such regard is available.

In view hereof, no case is made out to grant this application, which is hereby dismissed.

2,3&4. As a consequence hereof, the reference application is dismissed.

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 47 subsection 5 of Sales Tax Act, 1990.

Judge

Judge