

IN THE HIGH COURT OF SINDH AT KARACHI
Income Tax Reference Application Nos.128 & 129 of 2024

Date	Order with Signature of Judge
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ITRA No.128 of 2024

Fresh Case

1. For orders on CMA No.1551/2024
2. For order on office objections
3. For orders on CMA No.1552/2024
4. For orders on CMA No.1553/2024
5. For orders on CMA No.1554/2024
6. For hearing of main case

ITRA No.129 of 2024

Fresh Case

1. For orders on CMA No.1555/2024
2. For order on office objections
3. For orders on CMA No.1556/2024
4. For orders on CMA No.1557/2024
5. For orders on CMA No.1558/2024
6. For hearing of main case

30.03.2026

Mr. Munawwar Ali Memon, Advocate for the applicant

These time-barred references are pending since 2024 without any progress. Office note demonstrates that the relevant references are time barred by over 56 days.

An application has been made in the respective references seeking for the delay to be condoned. The affidavit is devoid of single reason in support of the application. The application itself states that the delay is *prima facie* caused due to time taken for approvals within the hierarchy of FBR. Learned counsel for the applicant is not aware of the delay or the relevant applications and has articulated no argument in such regard.

The law is very clear with regard to limitation and the Supreme Court has maintained time and time again that no special dispensation is available to the department in such regard. The law states that each and every day of delay has to be justified, however, it is *prima facie* apparent that no such effort has been extended in the present facts and circumstances, therefore, the applications are found to be devoid of any merit, hence are dismissed. Consequently, the reference applications are dismissed on account of 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