

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

**Special Sales Tax Reference Application No.29 of 2026**

Date	Order with Signature of Judge
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Fresh case

1. For order on CMA No.725/2026
2. For order on office objection
3. For order on CMA No.726/2026
4. For hearing of main case

**20.04.2026**

Mr. Zuhaib Hussain Abro, Advocate for the applicant

The impugned judgment has dismissed the relevant appeal on account of 321 days' time bar. While the learned counsel has made no attempt to distinguish or displace the observations therein contained, the present reference is also time barred by 94 days. CMA No.725 of 2026 seeks for the delay to be condoned and the only reason given for the delay is the pendency of a rectification application before the learned Tribunal. Respectfully, the same could not be construed as valid ground to condone the delay.

The law requires each day of delay to be justified and in the absence thereof limitation ought not to be unsettled in the present case the same has demonstrably not been done, therefore, this application is found to be devoid of merit, hence, is dismissed. Consequently, 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 47 subsection 5 of Sales Tax Act, 1990.

JUDGE

JUDGE