

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

Special STRA 50 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

1. For orders on office objections No.27 & 30.
2. For hearing of main case.
3. For orders on CMA No.887/2025.

**20.04.2026**

Mr. Muhammad Faheem Bhayo, advocate for the applicant.

Reference application is pending since 2025. On 17.04.2025 time was granted to address the office objection and reformulate the question. On 07.05.2025, time was granted yet again to comply with office objection. Today matter is listed and the office objections remain unaddressed.

Notwithstanding the foregoing, the present reference application is against order of the Appellate Tribunal that has been pleased to dismiss the application while seeking the condonation of delay of 425 days. The relevant observations therein read as follow:

“The taxpayer has filed this condonation application for delay of 425 days in filing appeal against impugned order of Deputy Commissioner Inland Revenue dated 04.09.2023 before this Tribunal with submission that the appeal could not be filed before this Tribunal within the prescribed time due to non-service of order whereas the appellant as soon as came to know about impugned order, applied for certified true copy of the impugned order which was provided on 26.11.2024 to the taxpayer who filed appeal before this Tribunal on 03.12.2024, therefore, it is prayed that the delay may be condoned, as it was neither willful nor intentional but beyond control of the applicant.

3. We have carefully considered the submission of learned AR and are not convinced with his version as he failed to explain the delay<sup>1</sup>in filing of appeal. In absence of any plausible explanation being rendered to justify the remarkable delay of 425 days in filing of appeal, the appeal is and shall remain barred by time and not maintainable as a consequence thereof...”

Learned Appellate Tribunal has observed that each and every day of delay in filing of appeal is to be satisfactorily justified for application under section 5 of the Limitation Act to be considered, however, the same has not been condoned, hence, the said judgment. Learned counsel remains unable to displace or distinguish observations of the learned Appellate Tribunal and could not displace the conclusion having been rested thereupon. Since no question of law has been articulated meriting interference in the impugned judgment, therefore, the reference application is dismissed in limine.

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(5) of the Sales Tax Act, 1990.

Judge

Judge