

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

ITRA 88 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.932/2024.
2. For orders on office objections No.1 & 27.
3. For orders on CMA No.933/2024.
4. For hearing of main case.

**21.04.2026**

Mr. Ghulam Asghar Pathan, advocate for the applicant.

1 to 4. Per learned counsel this reference application pertains to super tax and the matter has already been finally adjudicated by the honourable Federal Constitutional Court. Be that as it may the reference application is eight days' time barred and the application, being CMA 932/2024, has been preferred and seeking for delay to be condoned. The only ground pressed is that necessary approval of letter of board was not received within time. Respectfully, the said reason could not be sustained to condone the delay. It is settled law that each and every day of delay is adequately explained and no special dispensation is available to the department in such regard. In the present facts and circumstances, the delay has not been justified, therefore, this application is hereby 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 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge