

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application 2819 of 2015

DATE	ORDER WITH SIGNATURE OF JUDGE
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For hearing of main case.

09.09.2026

Mr. Aqeel Ahmed Khan, advocate for the applicant.
Mr. Pervaiz Ali Memon, advocate for the respondent.

The impugned judgment records as follows:

“3. We have heard the learned representatives and perused the impugned order. From perusal of the impugned order we have found that the learned CIR (A) has dismissed the appeal not only after considering the merits of the case but also on the ground of limitation.

The Order-in-Original in this case was passed on 2.08.2008 and the appeal was filed before the learned CIR (A) on 10-05-2011 which was obviously barred by limitation. Perusal of the record further reveals that limitation point was not raised by the appellant before the CIR (A) and no plausible explanation was submitted before the learned CIR (A) in respect of delay in filing of appeal before him. As the appeal filed before the learned CIR (A) was hopelessly time barred and no sufficient cause has been brought on record to condone the delay, therefore, the learned CIR (A) was justified in dismissing the appeal. Therefore, no interference is required to be made with the order of the learned CIR (A) which is hereby maintained.”

The reasoning is borne from the record and no cavil is articulated in such regard. The issue of limitation is paramount and has to be considered at the very onset. It is noted that the same is faithfully recorded in Order-in-Appeal and subsequently in the impugned order. The dates are not disputed and no question has been articulated to warrant interference in reference jurisdiction, therefore, this reference application is hereby 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