

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

I.T.R.A. No.313 of 2024
I.T.R.A. No.314 of 2025

Date	Order with signature of Judge(s)
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- 1. For order on office objection No.10
- 2. For hearing of main case

03.12.2025

Mr. Imran Iqbal Khan advocate for the applicant
Mr. Mukesh Kumar Khatri advocate for the respondent

On 05.11.2025, following order was passed: -

“Mr. Mukesh Kumar Khatri, advocate files Vakalatnama on behalf of respondent, same are taken on record. Counsel for the respondent points out that following paragraph from the impugned order:

“After examination of impugned order viz-a-viz relevant record, I am not inclined to go through the details of entire proceedings except that the impugned order was passed on 27-04-2022 against which the appellant has filed appeal on 15-12-2023 after expiry of 596 days, beyond the time limit of 30 days as provided under sub section 5 of Section 127 of the Income Tax Ordinance, 2001 and accordingly, get barred by limitation. Further, during the course of appeal proceedings AR of the appellant has failed to furnish any sustainable evidence to the effect that the appellant was prevented by sufficient cause from lodging the appeal within the given time frame as provided under the relevant law.”

It appears that the appeal was time barred and the delay was not condoned. Under such circumstances, counsel is put on notice as to what question of law arising to decide in the reference jurisdiction. To come up on 03.12.2025. Office is instructed to place copy hereof in the connected file.”

Today, once again learned counsel for the applicant is unable to displace or distinguish the findings. It is settled law that the Tribunal is the last fact-finding forum in the statutory hierarchy, therefore, no case arise for *denovo* appreciation of evidence. Since no question of law have been articulated for determination of this Court. These reference applications are 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 133(8) of the Income Tax Ordinance, 2001.

Office is instructed to place copy hereof in the connected file.

Judge

Judge

Zahid/*