

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 410 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.470/2022.
2. For hearing of main case.

11.12.2025

Mr. Qaim Ali Memon, advocate for the applicant.

1. This is a time bared reference application and listed application seeks for delay to be condoned. The only reason given to condone delay is that the appellant's mother was ill at the time. The appellant is FBR / Commissioner Inland Revenue. Being perpetual body, it is not understood as to how such excuse could be made for *prima facie* disregard of public duty. It is settled law that every day of delay is to be explained in such application, however, in the present case, the same has not done. It is also settled law that no concession is available to the government matters. Since no ground is made out, accordingly, listed application is dismissed and consequently reference application is hereby dismissed as 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.

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Judge

Judge