

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 99 of 2025

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

- 1. For orders on CMA No.1363/2025.
- 2. For orders on office objection.
- 3. For orders on CMA No.1364/2025.
- 4. For hearing of main case.

17.12.2025

Mr. Irfan Mir Halepota, advocate for the applicant.

This is prima facie time barred reference application. On 03.12.2025, following order was passed:

“03.12.2025

Mr. Irfan Mir Halepota, advocate for the applicant.

Prima facie the reference application appears to be time barred. Learned counsel seeks time to assist. At his request adjourned to 10.12.2025.”

On 10.12.2025, following order was passed:

“10.12.2025

Mr. Irfan Mir Halepota, advocate for the applicant.

Counsel remains unable to displace preponderance on limitation. At his request adjourned to 17.12.2025.”

Today once again learned counsel remains unable to displace the bar of limitation.

The affidavit in support of condonation application is devoid of a single cogent reason. It is the considered view of this court that limitation cannot be overlooked and no cogent reason has been articulated to condone the admitted delay. The law in such regard applies equally to whether the case pertains to an assessee or the department itself and the honourable Supreme Court has maintained it time and time again that no special discretion is available to the department in the cases of delay.

In view hereof, no case is made out to condone the delay, therefore, this application baring CMA 1363/2025 is hereby dismissed. As a consequence hereof, the reference application is found to be time barred and 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(5) of the Sales Tax Act, 1990.

Judge

Judge