

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

Special STRA 189 of 2022

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DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.26.
2. For orders on CMA No.1249/2022.
3. For hearing of main case.

**19.12.2025**

Mr. Irfan Mir Halepota, advocate for the applicant.

The impugned order has been rested on the basis of time barred adjudication. The operative constituents of the impugned order are reproduced herein below:

“6. We considered the arguments of learned AR at length and gave anxious consideration to the show cause notice dated 18.08.2020, order of ACIR, order of learned CIR(A) along with relevant tax periods in question. Our considered view is that the observation of ACCIR which is made in para 4 of his order is doubtful as he has failed to make reference to any condonation letter and name of authority from whom he got the condonation. During the course of hearing, in response to our specific query, the learned DR could not produce copy of the condonation letter and could not satisfy the Bench. We also observed that, though the learned CIR(A) has recorded arguments of the Registered Person in respect of limitation issue, but he did not give any observation on the issue of limitation whereas the issue of limitation goes to very root of the case. If we examine tax period from July 2008 to June 2009 along with provision of sub-section (1) of Section 14 of the Federal Excise Act, 2006 it clearly transpires that the period under consideration had become time barred as on 01.07.2014, whereas the show cause notice was issued on 18.08.2020, which is much after the expiration of the limitation period. Thus, it is invariably conspicuous that the order of the ACIR was without jurisdiction and thus void ab initio.

7. On the basis of deliberation made supra, we hereby vacate the orders of the ACIR and the CIR(A), being time barred, without jurisdiction and void ab initio. The Registered Person’s appeal is hereby allowed.”

Learned counsel does not attempt to distinguish or displace the observations herein contained and states that in view hereof, the reference application may be dismissed as withdrawn. Order accordingly.

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