

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
ITRA No.275 & 276 of 2024

Date	Order with Signature of Judge
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ITRA No.275 of 2024

Fresh Case

1. For orders on CMA No. 2199/2024 (Condonation of delay)
2. For orders on office objection No. 1, 4, 13 and 27
3. For orders on CMA No. 2086/2024 (149)
4. For orders on CMA No. 2087/2024 (Exemption)
5. For hearing of Main Case

ITRA No. 276 of 2024

Fresh Case

1. For orders on CMA No. 2198/2024 (Condonation of delay)
2. For orders on office objection No. 1, 4, 25 and 27
3. For orders on CMA No. 2088/2024 (149)
4. For orders on CMA No. 2089/2024 (Exemption)
5. For hearing of Main Case

24.02.2026

Syed Ahsan Ali Shah Advocate for the Applicants

1. per office note these references are time barred by 47 and 58 days respectively. This factum is also borne vide CMA Nos. 2198 and 2199 of 2024 which are applications seeking for the delay to be condoned. The affidavits in support thereof are devoid of a single reason for grant of the applications. The memorandum of applications itself reads as follows:

“It is respectfully prayed on behalf of Applicant that for reasons disclosed in the accompanying affidavit, this Honourable Court may be pleased to condone Applicant’s delay in filing this reference on the following grounds:

1. That the instant reference was filed before promulgation of the Tax Laws(Amendment) Act, 2024.
2. However, the staff of the Honourable Court has informed us to file Application for condonation.
3. As such with abandoned of caution we are filing this Application for condonation of delay.”

It is settled law that limitation has to be appraised by the Court prior to entering into any other proceedings and in the present case the matters are admittedly time barred. It is also settled law that each and every day of delay has to be justified by the applicants, however, in the present cases no such effort is manifest from the applications. Supreme Court has time and time again maintained that no special dispensation is available in terms of limitation when it comes to the government and the most recent such judgment is dated 12.02.2026 in CPLA No. 4430 of 2025. It is apparent that the delay has not been particularized or justified in the applications, therefore, these applications are hereby dismissed as being devoid of merit.

2 to 5. As a consequence hereof, the reference applications are dismissed being time barred. Office is instructed to place copy of this order in connected matter.

A copy of this decision may be sent under the seal of the Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge

Amjad PS