

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Spl. STRA 43 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on office objection No.28
2. For hearing of CMA No.902/2026
3. For hearing of main case
4. For hearing of CMA No.903/2026

05.05.2026

Mr. Taimoor Ahmed Qureshi, advocate for the applicant
Mr. Irfan Mir Halepota, advocate for respondent

Following questions of law had been proposed for determination

- 1) Whether failure of Appellate Tribunal IR to decide the issue of limitation renders its order unsustainable in law?
- 2) Whether Appellate Tribunal IR was justified to resuscitate a time barred order in original by remanding it back to the Assessing Officer for de-novo consideration?

It is contended that the order of remand would in fact reassessed the limitation unduly prejudiced the applicant. Learned counsel states that limitation is statutory right and it could not be brushed aside in a manner which prejudices the rights of a party.

Learned counsel for the applicant states that it may be just and proper to set aside the impugned order and remand back the matter to the learned Tribunal to determine the issue of limitation in the first instance prior to any other proceedings in the matter. Learned counsel for the respondent articulates no cavil in such regard and states that the reference application may be disposed of in the said terms. 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 subsection 5 of Sales Tax Act, 1990.

Judge

Judge