

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 31 of 2025

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

1. For orders on CMA No.591/2025.
2. For orders on office objection No.1 & 13.
3. For orders on CMA No.592/2025.
4. For hearing of main case.
5. For orders on CMA No.593/2025.

05.05.2026

Mr. Muhammad Aleem, advocate for the applicant.

Reference application is pending for more than a year without any progress. Diary demonstrates that the applicant has made no effort to have the matter listed or heard. *Prima facie*, reference application is time barred, therefore, application has been made seeking for delay to be condoned. Perusal of the facts in support of the said application demonstrates that not a single ground has been taken in support of the application. Memorandum of application on the contrary states that the delay was due to bonafide misunderstanding between the applicant and its counsel. Respectfully the same cannot be sustained as grounds for the delay to be condoned.

It is settled law that the question of limitation is to be addressed prior to any other proceedings. It is also settled law that each and every day of delay is to be justified. In such circumstances same has not been done. Therefore, CMA 591/2025 is hereby dismissed and as a consequence, reference application is dismissed as being 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 47(5) of the Sales Tax Act, 1990.

Judge

Judge