

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 207 of 2026
ITRA 208 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on CMA No.1842/2026.
- 2. For orders on CMA No.1843/2026.
- 3. For orders on CMA No.1844/2026.
- 4. For hearing of main case.

03.09.2026

Mr. Athar Hussain, advocate for the applicant.

1. Urgency granted.

2to4. These references impugn the order of the Appellate Tribunal whereby the relevant appeals were found to be time barred by 192 days and consequently dismissed. The crux of the learned counsel’s arguments is that the Appellate Tribunal had wrongly dismissed the application, seeking for delay to be condoned, and hence the appeal as well. As it is incumbent upon the Appellate Tribunal to adjudicate the issue on merits not non-suit the application on mere technicality of limitation.

It is the considered opinion of the Court that the prescriptions of limitation are not mere technicalities and disregard thereof would render entire law of limitation otiose¹. The Superior Courts have consistently maintained that it is incumbent upon the Courts to first determine whether the proceedings filed there before were within time and the Courts are mandated to conduct such an exercise regardless of whether or not an objection has been taken in such regard². The Superior Courts have held that proceedings barred by even a day could be dismissed³; once time begins to run, it runs continuously⁴; a bar of limitation creates vested rights in favour of the other party⁵; if a matter was time barred then it is to be dismissed without touching upon merits⁶; and once limitation has lapsed the door of adjudication is closed irrespective of pleas of hardship,

¹ *Mehmood Khan Mahar vs. Qamar Hussain Puri & Others* reported as 2019 MLD 249.
² *Awan Apparels (Private) Limited & Others vs. United Bank Limited & Others* reported as 2004 CLD 732.
³ 2001 PLC 272; 2001 PLC 143; 2001 PLC 156; 2020 PLC 82.
⁴ *Shafaatullah Qureshi vs. Pakistan* reported as PLD 2001 SC 142; *Khizar Hayat vs. Pakistan Railways* reported as 1993 PLC 106.
⁵ *Dr. Anwar Ali Sahito vs. Pakistan* reported as 2002 PLC CS 526; *DPO vs. Punjab Labour Tribunal* reported as NLR 1987 Labour 212.
⁶ *Muhammad Tufail Danish vs. Deputy Director FIA* reported as 1991 SCMR 1841; *Mirza Muhammad Saeed vs. Shahabudin* reported as PLD 1983 SC 385; *Ch Muhammad Sharif vs. Muhammad Ali Khan* reported as 1975 SCMR 259.

injustice or ignorance⁷. It has been maintained by the honorable Supreme Court⁸ that each day of delay had to be explained in an application seeking condoning of delay and that in the absence of such an explanation the said application was liable to be dismissed. It is pertinent to observe that the preponderant bar of limitation could not be dispelled by the applicant.

It is settled law that question of limitation has to be addressed by the court at the very onset, each day of delay has to be justified by the applicant. In the present case the applicant had not justified the delay before the learned Appellate Tribunal and no exception has been identified insofar as the impugned judgment is concerned. Therefore, this reference application is 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 133(8) of the Income Tax Ordinance, 2001. Office is instructed to place copy hereof in the connected file.

Judge

Judge

Khuhro/PS

⁷ WAPDA vs. Aurangzeb reported as 1988 SCMR 1354.

⁸ Lt. Col. Nasir Malik vs. ADJ Lahore & Others reported as 2016 SCMR 1821; Qamar Jahan vs. United Liner Agencies reported as 2004 PLC 155.