ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 174, 175, 176 & 177 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE

1. For hearing of CMA No.1496/2024
2. For hearing of CMA No.1498/2024
3. For hearing of main case

07.09.2026

Mr. Irfan Mir Halepota, advocate for the applicant

Following questions of law had been proposed for determination:

i. Whether the Appellate Tribunal has not travelled beyond the scope of its powers and jurisdiction by adjudicating the case on merits when the Commissioner (Appeals) had dismissed the appeal of registered person under section 127 of the Income Tax Ordinance, 20001 being time barred as the appeal was filed after lapse of two years and three months?

ii. Whether the grounds taken by the registered person before the Tribunal and adjudicated by the Tribunal do arise from the impugned order of the Commissioner (Appeals), when the appeal of the registered person was dismissed being barred by time?

Learned counsel demonstrates that pursuant to order for substituted service, service has been effected through publication and the relevant excerpt of the newspaper is on file.

Learned counsel states that notwithstanding the aforementioned questions, it was incumbent upon the learned Tribunal to adjudicate the issue of limitation of the appeal there-before at the very onset. Learned counsel states that it is settled law that limitation has to be ascertained by a judicial forum at the very onset prior to any other proceedings. Learned counsel states that despite that issue having been raised before the learned Tribunal the impugned order has been rendered entirely in ignorance thereof. He states that on such ground alone the remand cannot be sustained, therefore, it may be set aside and remand back the matters to the learned Tribunal for adjudication afresh with directions that the issue of limitation be addressed at the very first instance. 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 133(8) of the Income Tax Ordinance, 2001. Office is instructed to place copy of this order in connected matters.

Judge

Judge

Amjad