ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 17 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of CMA No.194/2026
2. For hearing of main case

06.11.2026

Barrister S. Ahsan Ali Shah, advocate for the applicant along with Barrister Akbar Nazir Shoro, advocate

While numerous questions of law have been proposed, learned counsel presses the following question for determination :

> "Whether, the Appellate Tribunal Inland Revenue erred in law while condoning the Limitation period without giving any reason for the condonation?"

Learned counsel states that it is settled law that the prescriptions of limitation are mandatory in nature and cannot be disregarded by any judicial forum. He relies upon judgments of the honorable Supreme Court reported as PLD 2016 SC 872, 2023 SCMR 866 & 2026 PLD SC 376. He refers to paragraphs 4 and 5 of the impugned judgment to demonstrate that while the impugned judgment admitted that the appeal there-before was time-barred, same has been ignored on the basis of conjectures and surmises and the delay has not been accounted for at all. Learned counsel demonstrates that the impugned judgment has considered the limitation to be a mere technicality and has brushed it aside on the pretext of Article 10A of the Constitution.

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 otiose[1]. 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 regard[2]. The Superior Courts have held that proceedings barred by even a day could be dismissed[3]; once time

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[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*.

begins to run, it runs continuously[4]; a bar of limitation creates vested rights in favour of the other party[5]; if a matter was time barred then it is to be dismissed without touching upon merits[6]; and once limitation has lapsed the door of adjudication is closed irrespective of pleas of hardship, injustice or ignorance[7]. It has been maintained by the honorable Supreme Court[8] 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.

In view of the foregoing, the question pressed is answered in favour of the applicant department and against the respondent. The impugned judgment is set aside. The matter is remanded back to the learned Tribunal for adjudication afresh in accordance with law.

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.

Judge

Judge

Amjad

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[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*.
[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*.