

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH AT KARACHI**

Income Tax Reference Application No.85 of 2017

The Commissioner Inland Revenue

Versus

M/s Empact Activation Services (Pvt.) Ltd.

Date	Order with signature of Judge
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1. For orders on office objection No.19
2. For orders on CMA 487/17
3. For hearing of main case

**Dated: 21.10.2021**

Mr. M. Aqeel Qureshi for applicant.

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This Income Tax Reference Application has been filed in respect of an order passed by the Tribunal where the appeal of the applicant department was considered as time barred and hence was dismissed. It is claimed that the applicant had moved an application for condonation of delay supported by an affidavit but no such application or affidavit is filed along with this Reference. However, paragraph 3 of the impugned order is sufficient for the purposes of deciding this Reference. The delay that was caused was totally attributable to the personal inadvertence and lack of diligence on the part of the applicant department hence there was no plausible ground raised in the application that could have condoned the delay. The record shows that the delay was of 68 days and each and every day has to be explained with reasons; nothing of the nature even with this Reference has been filed. In the circumstances, we do not see the observation and findings of the Tribunal to be perverse or any question of law is arising out of the impugned order. No interference as such is required and instant Income Tax Reference Application is accordingly dismissed along with listed application.

A copy of the order be sent under the seal of the Court and the signature of the Registrar to the Appellate Tribunal Inland Revenue Karachi in terms of Section 133(12) of Income Tax Ordinance, 2001.

**Judge**

**Judge**