

IN THE HIGH COURT OF SINDH AT KARACHI
(Extraordinary Reference Jurisdiction)

I.T.R.A. No. 106 of 2016

Date	Order with signature of Judge
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Present:

Mr. Justice Aqeel Ahmed Abbasi
Justice Mrs. Rashida Asad

Fresh Case

1. For orders on office objection No. 14, 15 & 20.
2. For orders on Misc. No.113/2016.
3. For hearing of Main Case.

18.11.2020:

Ms. Dil Khurram Shaheen, advocate for the applicant.

ORDER

1. Learned counsel for the applicant, while confronted as to maintainability of instant Income Tax Reference Application, which appears to have been filed after expiry of period of 90 days' provided under Section 133(1) of the Income Tax Ordinance, 2001 for filing a Reference against an order passed by the Appellate Tribunal Inland Revenue, could not assist the Court on the point of limitation and has submitted that delay in filing instant Reference Application may be condoned in the interest of justice.

2. From perusal of record, it has been observed that order passed by the Appellate Tribunal Inland Revenue on 27.11.2015 in ITA No.89/KB/2013 [Tax Year 2009], was duly served upon the applicant on 27.11.2015 as per admission by the applicant in Para: 2 of the Memo of Reference, whereas, instant Reference was presented in the office on 01.03.2016, beyond the period of limitation i.e. 90 days' of the communication of the order of the Appellate Tribunal Inland Revenue under sub-section (7) of the Section 132 of the Income Tax Ordinance, 2001. No explanation whatsoever, has been given by the learned counsel for the

applicant for the delay caused in filing the instant Reference Application after expiry of limitation period, nor any application seeking condonation of such delay has been filed by the applicant, therefore, there seems no justification whatsoever to make a request in a casual manner at this stage of proceedings for seeking condonation of delay without any lawful excuse. It is a settled legal position that delay of each and every day has to be explained reasonably, as substantial right accrues in favour of the succeeding party, which cannot be taken away in the absence of any reasonable ground and/or justified explanation to this effect.

3. Accordingly, instant Reference Application being barred by limitation, is hereby dismissed in limine alongwith listed application.

JUDGE

JUDGE

A.S.