

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Income Tax Reference Application (“ITRA”) No.73 of 2025

Date

Order with signature of Judge

FRESH CASE:

1. For order on CMA No.715/2025 (Urgent).
2. For order on CMA No.716/2025 (Placement of documents).
3. For order on Office Objections No.1, 11 & 32.
4. For order on CMA No.451/2025 (Condonatiion).
5. For order on CMA No.360/2025 (Placement of documents).
6. For order on CMA No.360/2025 (Exemption).
7. For order on CMA No.361/2025 (Stay).
8. For Regular Hearing.

Dated; 4th March 2025

Mr. Hassan Maqsood Ahmad Aujla, Advocate for
Applicant.

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1. Urgency granted.

2 to 8. Through this Reference Application the Applicant has impugned Order dated 27.06.2024 passed by the Commissioner (Appeals-IV) Inland Revenue, Karachi under section 129 of the Income Tax Ordinance, 2001; proposing various questions of law; however, at the very outset, it has been noted that as per Office Objections, this Reference Application is barred by 185 days.

Counsel for the Applicant was confronted to satisfy as to condonation of delay and on two occasions, i.e. on 22.01.2025 and 27.02.2025, he sought time and filed Misc. Application for placement on record certain documents. On perusal of the condonation application, it reflects that it is the case of the Applicant that the impugned order came to his knowledge when the Bank denied a transaction and on inquiry, through E-mail dated 21.01.2025 the Applicant was informed that the account has been attached pursuant to some Notice No.42 issued by FBR. On perusal of the said e-mail, it reflects that same has been issued by one

Muhammad Yasir Shahid on behalf of Bank Al-Habib Limited and is addressed to the Applicant.

Whereas, today through CMA No.716/2025 Counsel for the Applicant has relied upon a bank statement issued by Standard Chartered Bank Limited and has argued that the said Bank had stopped the bank account after 21.01.2025, as according to him, Cheque No.61592460, dated 21.01.2025 was denied encashment by Standard Chartered Bank Limited. The said contention by the Applicant appears to be misconceived and is an attempt to mislead the Court since in earlier applications, reliance was placed on e-mail correspondence with Bank Al Habib Limited, whereas no bank statement or any other document pertaining to Bank Al Habib Limited has been placed on record. However, today the entire stance has changed, and reliance is being placed with some correspondence of Standard Chartered Bank Limited. Even otherwise, the condonation application also appears to be vague and non-specific as to delay of each day inasmuch as this Reference Application is barred by 185 days.

Lastly, the Counsel has tried to argue that the impugned order(s) are non-speaking and ex-parte; hence, in view of the pronouncements of the superior courts, the delay ought to be condoned. We are afraid, a mere statement to this effect cannot cure the defect of limitation and the contention that no limitation would run, is by itself not sufficient, whereas, we have otherwise gone through the order(s) in question and it transpires that the Applicant had been called absent in such proceedings despite repeated chances, and therefore, we do not think that merely on such a bald statement we can exercise our discretion in favor of the Applicant.

In view of such position, we are of the considered view that no justifiable ground for condonation of delay has been made out. Accordingly, CMA No.451/2025 at Sr. No.4 stands dismissed. Consequently, thereof, this Reference Application along is hereby ***dismissed***, as being time barred along with pending applications.

ACTING CHIEF JUSTICE

JUDGE

Farhan/PS
