

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No. 189 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For order on CMA No. 1664/24 (Condonation of delay)
2. For order on office objection Nos. 1, 4 & 27.
3. For orders on CMA No. 1665/24 (U/S 149 CPC)
4. For orders on CMA No. 1666/24 (Exemption)
5. For order on main case.

**30.10.2025**

Mr. Ghazi Khan Khalil, advocate for applicant.

**CMA No. 1664/2024.**

This is an application seeking for 327 days in filing of the instant reference application to be condoned. The memorandum of application reads as under:-

“APPLICATION U/S 5 OF THE LIMITATION ACT, 1908 FOR  
CONDONATION OF DELAY.

It is most respectfully prayed on behalf of the applicant that this Hon'ble Court may be pleased to condone the delay of 327 days in filing of instant Reference Application as prior to enactment of the Tax Laws (Amendment) Act, 2024, the period of limitation for filing of Reference Application was ninety days, however, through amendment the said period is now curtailed to 30 days, which was not foreseeable. The Reference Application was in the process of approvals within the hierarchy of FBR when new law was passed and same is filed at the earliest possible time in view of new amendments. Huge government revenue is involved and there is no intentional delay in filing of the Reference. Prayer is made in the interest of justice.

Karachi

Dated:

Sd/-

Advocate for Applicant”

The affidavit in support thereof is devoid of a single reason. It is the considered view of this court that limitation cannot be overlooked and no cogent reason has been articulated to condone the admitted delay. The law in such regard applies equally to whether the case pertains an assessee or the department itself and the honourable Supreme Court has maintained it time and time again that no special discretion is available to the department in the cases of delay.

In view hereof, no case is made out to condone the delay, therefore, this application is hereby dismissed. As a consequence hereof, the reference application is found to be time barred and dismissed.

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

Ayaz p.s.