

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 04 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.27.
- 2. For orders on CMA No.154/2024.
- 3. For hearing of main case.

16.12.2025

Mr. Irfan Mir Halepota, advocate for the applicant.

- 1. Deferred.
- 2. Exemption granted subject to all just exceptions.
- 3. On the last date, following order was passed:

“09.12.2025

Mr. Mr. Irfan Mir Holepota, advocate for applicant.

Prima facie the adjudication order was found to be time barred. Learned counsel states that the board's letter dated 15.2021, whereby, an extension was granted, does not contain any reason. The said letter has not been filed with the reference, however, the same has been placed in court today, which reads as follows:-

“C. No.3(13)ST&FE/Cond/2014/7852-R Islamabad, the 15th January, 2021.

The Chief Commissioner Inland Revenue,
Medium Taxpayers Office,
Karachi.

Sub: Condonation of Time Limit Under Section 74 of The Sales Tax Act, 1990 to Initiate Proceedings Under Section 11of the Sales Tax Act, 1990.

I am directed to refer to your letter No.CCIR/MTO/KHI/2017/PDP/SO-VII/3004 dated: 15.12.2020, on the subject cited above and to state that in exercise of powers conferred under section 74 of the Sales Tax Act, 1990, FBR is pleased to condone the time limit upto 31-01-2021 for finalisation of proceeding initiated against the following registered persons in terms of section 11 of the Sales Tax Act, 1990.

S. No.	Name of RP	STRN
1	M/s Usman Enterprises	0601720400519
2	M/s Imran Ship Breakers	0601720401437
3	M/s Sherry Ship Breakers	1700720404637
4	M/s Al Hamza Commodities	1750730002346
5	M/s Imran Ship Breakers	0601720401437
6	M/s Horizone	0600720400455
7	M/s Sherry Ship Breakers	1700720404637

- 2. Final report may be communicated to the Board once the proceedings are finalized.

Sd/-

(AMJAD HUSSAIN ZADA)
Second Secretary (ST-Operations)
Phone: 051-9206802”

When confronted as to how any such letter could be given effect when *prima facie* it is devoid of any single reason, learned counsel seeks time to obtain instructions. At his request, to come up on 16.12.2025.”

Today learned counsel remains unable to displace or distinguish the impugned judgment and does not articulate any question of law arising there from. In view hereof, reference application is dismissed in limine.

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 47(5) of the Sales Tax Act, 1990.

Judge

Judge

Khuhro/PS