

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

Spl. FERA No. 02 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For order on CMA No. 3338/2024 (Condonation of delay)
2. For order on office objection No. 1.
3. For orders on CMA No. 3339/2024 (Exemption)
4. For hearing of main case.

23.12.2025

Mr. Ghulam Asghar Pathan, advocate for applicant.

CMA No. 3338/2024.

This is an application seeking for 36 days in filing of the instant reference application to be condoned. The memorandum of application reads as under:-

“APPLICATION FOR CONDOANTION OF DELAY

For the reason and facts disclosed in accompanying affidavit, it is respectfully submitted, on behalf of the Applicant named above that the Honorable High Court may please accept this application considering that, the order of the Commissioner Inland Revenue (Appeal-VII) was received on 25.06.2024 but due to administrative requirement of getting prior approval from the Board, the reference application got delay by 36 days.

Sd/-

Advocate for the 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 to an assessee or the department itself and the honorable 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 34A (2) of the Federal Excise Act, 2005.

Judge

Ayaz p.s.

Judge