

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
ITRA No. 313 of 2023**

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| Date | Order with Signature of Judge |
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Hearing of Case (Priority)

1. For order on office objection No.25 & 26
2. For hearing of Main Case

12.03.2026

Mr. Ameer Nausherwan Adil, Advocate for the applicant
Mr. Muhammad Naeem Noor Advocate for the Respondent

The sole question pressed for determination is “whether the matter decided by the learned Commissioner Inland Revenue was time barred”.

The relevant portion of the impugned judgment reads that the appeal before the Commissioner was filed on 09.11.2021 and the matter was decided on 22.06.2022, hence, the appeal was decided beyond the prescribed period of limitation.

Learned counsel places reliance on the judgment of *M/s. Sarwan Traders* reported as 2025 SCMR 341 and states that it is settled law that the prescription of relevant limitation in so far as adjudication is concerned, is not mandatory in nature. The said judgment is binding upon this Court and the same has not be distinguished or displaced.

In view of foregoing, the question as delineated supra, is answered in favour of the applicant department and against the Respondent. Reference application is disposed of

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