

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

SCRA 2071 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

1. For orders on office objection No.01 & 25.
2. For orders on CMA No.680/2023.
3. For hearing of main case.
4. For orders on CMA No.681/2023.

**14.01.2026**

Mr. Pervaiz Ahmad Memon, advocate for the applicant.

Office objection No.1 states that the reference application is time bared. Per learned counsel, the impugned judgment is dated 26.07.2023 and the reference application was preferred on 23.11.2023. Learned counsel states that the period of limitation is 90 days, hence, the office objection as of limitation appears to be borne from the record.

Learned counsel states that certified copy of the impugned judgment was received by the applicant department on 22.11.2023, being 01 day prior to presentation of present reference application. The receiving stamp appearing on typed page 19 of the impugned judgment at page 49 herein demonstrates that the applicant applied for a certified copy on 22.11.2023 and was granted the same on the same day. Prima facie, 22.11.2023 being the date on which certified copy was applied, was past the period of limitation. Counsel remains unable to justify the foregoing.

It is also noted that despite office objection as to limitation pending since 2023, no application has been preferred seeking for delay to be condoned. The honourable Supreme Court has reiterated time and time again that prescription of limitation cannot be disregarded and there is no special dispensation available under the law insofar as the exchequer is concerned. Therefore, the office objection as to limitation is sustained and the reference application is dismissed on account of being time barred.

Judge

Judge