

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

Spl. STRA 261 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection
2. For hearing of CMA No.1528/2022
3. For hearing of main case

22.01.2026

Mr. Shahid Ali Qureshi, advocate for the applicant

Following questions of law had been proposed for determination.

1. *Whether ATIR has erred in law by setting aside CIR(Appeals) Order dated 19-06-2018, without giving any reasons on the point of limitation as the CIR (Appeals) had dismissed the time-barred appeal filed by the registered person under Section 45B of the Sales Tax Act 1990 on the point of limitation?*
2. *Whether the Appellate Tribunal has not travelled beyond the scope of its powers and jurisdiction by adjudicating the case on merits when the Commissioner IR (Appeals) had dismissed the appeal of Registered Person under section 45B of the Sales Tax Act, 1990 being time barred?*
3. *Whether the grounds taken by the registered Person before the Tribunal do arise from the impugned order of the Commissioner IR (Appeals), when the appeal of the Registered Person was dismissed being barred by time?*

Learned counsel states that pursuant to last order for substituted service, publication has been taken place and he places the relevant newspaper on record.

Learned counsel states that the learned Commissioner had dismissed the assessee's appeal on the issue of limitation, however, learned Tribunal has disregarded the said issue and adjudicated the time barred appeal. Learned counsel states that the limitation ought to have been decided at the very onset and without the said determination any other adjudication was *prima facie* unmerited. Learned counsel states that it may be just and proper to set aside the impugned judgment and remand the matter back to the learned Tribunal for adjudication afresh in accordance with law. He seeks that the Tribunal be directed to adjudicate the issue of limitation prior to entering into any other enterprise insofar as the matter is concerned. Order accordingly.

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 subsection 5 of Sales Tax Act, 1990.

Judge

Judge