

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Spl. STRA 403 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on office objection
2. For hearing of CMA No.2160/2022
3. For hearing of main case

11.05.2026

Mr. Irfan Mir Halepota, advocate for the applicant

Following questions of law had been proposed for determination

“1. Whether under the facts and circumstances of the case the Appellate Tribunal Inland Revenue Karachi was justified to declare null and void and orders issued by both the below authorities on the basis of time limit as prescribed under section 111(5) of the Sales Tax Act, 1990 despite the fact that the Commissioner IR has condoned the time limit under section 74 of the Sales Tax Act, 1990 read with SRO 394(I)/2009 dated 21st May 2005”

Learned counsel demonstrates that pursuant to order for substituted service, service has been effected through publication and the relevant excerpt of the newspaper is on file.

Learned counsel states that the issue of limitation is paramount of any adjudication and in the present instance the same has not been appreciated by the learned Tribunal. He states that the issue of limitation had been addressed by the fora below and any delay had already been condoned. He states that without any due discussion and / or deliberation the said findings have not been displaced by the learned Tribunal perhaps erroneously non-suited the applicant.

Learned counsel states that it may be just and proper for the impugned order to be set aside and the matter be remanded back to the learned Tribunal with directions that the issue of limitation be considered by the learned Tribunal at the very onset prior to any other proceedings. 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