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Lahore High Court, Lahore

Form No.HCJD/C-121

ORDER SHEET
LAHORE HIGH COURT LAHORE
JUDICIAL DEPARTMENT

S.T.R.No. 32862 of 2022.

Commissioner Inland Revenue vs. M/s Fiza Noor Creations (Pvt.) Limited

Sr. No. of order/ proceedings	Date of order/ proceedings	Order with Signature of Judge, and that of parties or counsel, where necessary.
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16.04.2026. Mrs. Kausar Parveen, Advocate for the applicant-Department.
Mr. Khubaib Ahmad, Advocate for the respondent.

Through this reference application filed under Section 47 of the Sales Tax Act, 1990 (The Act), the applicant has challenged the impugned order dated 24.08.2021, passed by the Appellate Tribunal Inland Revenue, Lahore (The Tribunal).

2. Learned counsel for the applicant was directed to assist this Court on the question of limitation, in pursuance of which arguments have been addressed.

3. Arguments heard. Record perused.

4. It is evident from the record that impugned order was passed on 24.08.2021, while the certified copy of the same was delivered to the applicant on 21.12.2021. The prescribed limit for filing of the reference application was 90 days. The applicant filed this reference application before this Court on 04.03.2022, when the office raised objection that file is "totally incomplete", and directed to resubmit after removal of objections within three days, which had to be re-filed till 07.03.2022. However, the applicant after removing the objections re-filed the reference application on 30.05.2022 i.e. after 70 days beyond the period granted for removal of the office objections. This inordinate delay is fatal in absence of any explanation demonstrating "sufficient cause" as required under Section 5 of the Limitation Act, 1908. In the present matter, the

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S.T.R.No. 32862 of 2022.

applicant has failed to furnish any justification, much less a satisfactory or legally sufficient cause, for the delay in re-filing the reference application.

5. It is a well-settled principle of law that the prescribed period of limitation is not merely a procedural formality but a matter of substantive right. Once the limitation period commences, it runs inexorably and cannot be arrested or extended by administrative lapses or clerical omissions. The Court is duty bound to enforce limitation statutes with judicial rigour and restraint, regardless of whether limitation is raised as a defense. Further, the law aids the vigilant, not the indolent (*Leges vigilantibus non dormientibus subseruiunt*). Ignorance of law, inadvertence, does not constitute valid grounds for condonation, which is not to be granted as a matter of right, but only upon establishing sufficient cause with due diligence. Reliance in this regard can be placed on the judgment of the Hon'ble Supreme Court of Pakistan in ASAD ALI and 9 others vs. The BANK OF PUNJAB and others (PLD 2020 Supreme Court 736). Further the august Court while dealing with the similar question of law has rendered its latest verdict in the case of MUHAMMAD FAISAL prop., F.A. Traders, Lahore vs. COMMISSIONER INLAND REVENUE, ZONE-II, RTO-II, LAHORE (2025 SCMR 930), wherein it has been held as under:-

"9.It is a settled proposition of law that if objections raised by the office of the Court were not removed within the time specified by the office and in the meantime limitation for filing the appeal stands expired, the appeal would be rendered as time barred. Reliance in this regard is placed upon the decision of Asad Ali v. The Bank of Punjab."

6. Similar view has also been taken by this Court in its reported judgment dated 21.10.2025 in the case of Commissioner Inland Revenue, Faisalabad vs. M/s Al-Hamd Cotton Ginning Pressing Factory, Jhang (ITR No.256746 of 2018). The

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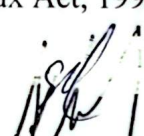
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rationale and reasons recorded therein are fully applicable in the instant matters.

7. Accordingly, we hold that this reference application is not maintainable in law on the ground of limitation, in the light of afore-referred judgments.

8. The instant reference application is answered in negative, against the applicant-Department in terms thereof.

9. Office to transmit copy of this order under the seal of the Court to the Appellate Tribunal in terms of Section 47(2) of the Sales Tax Act, 1990.


(ABID AZIZ SHEIKH)
JUDGE


(MALIK JAVID IQBAL WAINS)
JUDGE

M.AYYUB

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Lahore High Court, Lahore

Copy Petition No.: 137184
Submission Date: 16-4-26
No of Pages: 4
Fee (Rs. /- per Pages) 4/-
Urgent Fee (If any):
Total Fee (Rs.) 40/-
Date of Completion: 29-4-26
Date of Delivery: 4/5

Examiner Copy Supply Section
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29/4/26

IN THE LAHORE HIGH COURT, LAHORE

32862
Sales Tax Reference Application No. _____/2022

A

COMMISSIONER INLAND REVENUE, CORPORATE ZONE, REGIONAL TAX
OFFICE, FAISALABAD

.....APPLICANT

V E R S U S

M/S FIZA NOOR CREATIONS (PVT) LTD, OFFICE NO 28-29, RABIYA
CENTRE, LAL MILL CHOWK, OPPOSITE SITARA PLAZA, FACTORY AREA,
FAISALABAD

.....RESPONDENT

REFERENCE APPLICATION UNDER SECTION 47 OF THE SALES TAX
ACT, 1990 AGAINST THE JUDGMENT PASSED IN SALES TAX APPEAL
NO.1021/LB/2021 DATED 24.08.2021, BY THE LEARNED APPELLATE
TRIBUNAL INLAND REVENUE, LAHORE BENCH, LAHORE &
RECEIVED ON 21.12.2021

Respectfully Sheweth :-

That the applicant states as follows:-

1. That the appeal noted above was decided by the learned Appellate Tribunal Inland Revenue, Lahore Bench, Lahore, on 24.08.2021.
2. That the order under section 46 (2) of the Sales Tax Act, 1990, was served to the applicant on 21.12.2021.
3. That the facts which are admitted and / or found by the learned Appellate Tribunal Inland Revenue Lahore the determination of the Tribunal and question of law arise out of its order have been truly stated in the attached statement of the case.
4. That the following question of law arise out of the order of the learned Appellate Tribunal Inland Revenue, Lahore Bench, Lahore :-

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