



**Federal Tax Ombudsman
Pakistan**

***Annual
Report***

2009



Federal Tax Ombudsman Pakistan

MAKING A DIFFERENCE

Annual Report
2009



The Office of the Federal Tax Ombudsman (FTO) is a quasi-judicial forum established under the Establishment of Federal Tax Ombudsman Ordinance (No XXXV) of 2000, with the objective of providing inexpensive and expeditious redress against unfair and arbitrary treatment of taxpayers by the Revenue Division/ Federal Board of Revenue. The FTO Secretariat started functioning on September 19, 2000. It comprises its Headquarters at Islamabad and Regional Offices at Karachi, Lahore and Quetta. Another Regional Offices will be operationalised at Peshawar.

The law empowers the FTO to entertain complaints against the FBR officials collecting income tax, customs duties, sales tax and federal excise duty. The FTO is empowered to identify and review systemic issues and emerging maladministration-related problems within the FBR and its field offices. Also, a citizen can file a complaint with the FTO against the FBR for not providing the required information as per the Freedom of Information Ordinance, 2002.

The FTO Office maintains a comprehensive website: www.fto.gov.pk.

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



Dear Mr. President,

In pursuance of section 28 of the Federal Tax Ombudsman Ordinance 2000, the Annual Report of the Office of the Federal Tax Ombudsman for the period 1 January to 31 December 2009 is submitted, please.

With regards.

Yours sincerely,

(Dr Muhammad Shoaib Suddle)



إِعْدِلُوا هُوَ أَقْرَبُ لِلتَّقْوَىٰ

***Be just; that is nearer
to righteousness.***

6:5:8 (Al Quran)



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**Hon'ble Dr Muhammad Shoaib Suddle taking oath of office
as the 3rd Federal Tax Ombudsman-Pakistan
(June 3, 2009)**

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Message by the FTO



The Office of the Federal Tax Ombudsman (FTO) completed nine years of its establishment in 2009. During this period, the FTO decided 12,988 complaints, mostly of the under-served and the least empowered taxpayers. I am pleased to present the annual report of the year 2009, during which this Office undertook innovative steps to provide efficient service delivery to the taxpayers of Pakistan.

On taking charge as the 3rd Federal Tax Ombudsman of Pakistan on June 3, 2009, I faced an atypical year because up to May 2009, the FTO Office had remained vacant and virtually non-functional. There was a backlog of 208 complaints pertaining to the period from 2005 to 2008. The confidence of taxpayers in the institution was declining as was evident from the lower number of complaints filed during 2009. Another issue was taxpayers' lack of awareness about the existence of the FTO Office, even after nine years of its inception in August 2000. Moreover, a great deal of changes taking place worldwide in management practices and office technology needed to be adopted to keep pace with the outside world.

In order to tackle these issues, I developed, with the help of my colleagues, a reform vision for the FTO Office under the motto: "Making a Difference." The main features of the reform efforts were the prompt disposal of old and new complaints, increased outreach to taxpayers, enhanced dissemination of information, restructuring and modernizing of the FTO regional offices and the analysis of systemic maladministration issues marring the Federal Board of Revenue (FBR). During the seven months of 2009, the FTO Office strived hard to achieve these goals within the given resources.

The first challenge that I set for the Office was to clear the backlog of old cases latest by 31 December 2009, to restore the confidence of taxpayers in the efficiency of



the FTO institution. During the seven-month period of 2009, not only did the FTO Office dispose of the entire up to four-year-old backlog, but also decided almost 80 percent of the 810 fresh complaints filed during 2009.

In order to achieve enhanced interaction with taxpayers and to create awareness about the institution, I held a series of meetings with trade bodies, business associations and tax bars in different cities of Pakistan. The purpose was to build a productive relationship with all stakeholders. The FTO Office also established the third regional office at Quetta to facilitate taxpayers of Balochistan so that they were not required to come to Karachi to get their grievances redressed. The FTO Office launched its website in order to enhance its outreach to taxpayers and disseminate as much information as possible about its working.

The results of the reform measures are already visible; the higher number of complaints received by the FTO Office in the 2nd half of 2009 is indicative of restoration of taxpayers' interest in the FTO forum. However, this is just a modest beginning towards making this institution really effective and efficient. There are still several challenges in the FTO's mission to help taxpayers receive the highest level of service from the tax administration.

We have just taken a modest start towards making a real difference in efficiency and effectiveness of FTO Office. We will ensure that taxpayers of Pakistan get fair treatment from tax functionaries.

Under the President's order communicated vide the Law and Justice Division Office Memorandum No. 36/2001/Law (FTO) dated 10.12.2001, FTO Office is subject to automatic stay against its findings in case the FBR makes a representation to the Hon'ble President of Pakistan. Although on average the FBR files representations and review applications in about 20% findings each year, these challenged FTO findings mostly involve the cases of gross maladministration, especially those where responsibility of the tax staff is fixed and disciplinary action asked for, or where the refunds involved are relatively hefty. As the President rejects on average more than 70 per cent of the FBR's representations, mindlessly filing unmaintainable representations by the FBR discourages the aggrieved taxpayers to seek redress under the FTO Ordinance and erodes their confidence in the efficacy of the FTO Office.



While almost three-fourths of representations filed by the FBR finally end up in favour of the taxpayers, upholding the findings of the FTO, there is a need for the FBR to realize and ensure that their time and effort are not wasted in a futile exercise. The FBR should file a representation only after an independent professional evaluation of a case, carried out by a forum of competent lawyers, and that too with the approval of the Minister for Finance.

The examination and analysis of systemic issues of the FBR affecting taxpayers and the revenue efficiency is another main function of this institution. We have increased our focus on addressing the diagnosed systemic issues because from our nine years of experience we believe the elimination of systemic issues can spare the tax administration a vast amount of management time, effort and resources, which, at present, are being wasted in avoidable disputes. There is, therefore, an urgent need to enhance the capacity of FTO's institution in order to proactively address systemic issues and prevent the chances of reoccurrence of the same kind of acts of omission and commission by the FBR.

The government has been trying for the last over two decades to restructure and reform the tax administration. Restructuring has taken place but reform is still a far cry. The main reasons for deficient reform are basically the lack of absorption capacity of the available human resource and weak accountability mechanism in an environment of impunity. The accountability gap could be addressed more efficiently and effectively by using the FTO mechanism to augment revenue efficiency of the tax administration.

Unfortunately, the FTO mechanism has not been factored in any of the previous tax administration reform initiatives. Even Tax Administration Reform Programme (TARP) is devoid of the FTO factor. The FTO, being the most judicious and efficient accountability mechanism, presents a reliable opportunity to fill the gap to deliver reform more effectively and address the governance issues in tax administration.

Dr. Muhammad Shoab Suddle
Federal Tax Ombudsman



Mandate, Vision, Mission and Values

Mandate

- Ensuring expeditious and inexpensive redressal of taxpayers grievances against maladministration of tax officials

Vision

- Eliminating tax maladministration and helping taxpayers receive the highest level of service and respect

Mission

- Redressing taxpayers' grievances and addressing systemic issues

Values

- Accessibility
- Efficiency
- Integrity
- Objectivity
- Transparency



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Jurisdiction

- The FTO entertains complaints against the functionaries of Federal Board of Revenue (FBR) administering income tax, sales tax, customs duties and federal excise duty. Citizens can also file complaints with the FTO against the Revenue Division/FBR and their field offices for not providing the required information in defiance of the Freedom of Information Ordinance, 2002. The FTO legislation empowers the Ombudsman to diagnose, investigate, redress and rectify any injustice done to any person through maladministration by a tax employee. The important areas of maladministration which the FTO can investigate include decisions or processes as are contrary to law, rules or regulations, or are perverse, arbitrary, discriminatory or unreasonable. The definition of maladministration also covers exercise of official power for corrupt or improper motives, neglect, inattention, delay, discrimination, incompetence and inefficiency.
- The FTO has the authority to investigate complaints on such grounds as issuance of repeated notices, requirement of unnecessary attendance and prolonged hearings deliberately done to harass taxpayers. The Tax Ombudsman can also investigate cases involving willful withholding of refunds, coercive methods of tax recovery and the FBR's avoidance of disciplinary action against an officer who has been held by the FTO as vindictive, whimsical or biased.
- The FTO himself can initiate an inquiry into a complaint or assign his officials to conduct a probe. In the process, the authorised official is entitled to have access to any official document necessary for investigation.
- The FTO can issue a warrant ordering a person to appear before him. He can take cognizance of cases referred to him by the President, the Parliament, the Supreme Court or a High Court during the course of any proceedings or of his



own motion.

- Under section 16 of the Establishment of the Office of Federal Tax Ombudsman Ordinance, 2000, the Ombudsman has the same powers, *mutatis mutandis*, as the Supreme Court of Pakistan, to punish any person for contempt, if he abuses, interferes with, impedes, imperils, or obstructs the process of FTO in any way or disobeys his orders. In case, the charge of maladministration gets established against a tax functionary, the Ombudsman may recommend to the concerned authority for an appropriate remedial action. He can recommend disciplinary action and order compensation by the errant tax official to the aggrieved citizen. The FBR will have to explain reasons in case it does not implement the recommendations within 30 days, and if the FTO is not satisfied with the explanation, he can refer the matter to the President of Pakistan.
- The FTO performs his functions and exercises his powers independent of the executive. All the executive authorities throughout Pakistan are required by law to act in aid of the FTO.
- Under section 14(8) of the FTO Ordinance, the Federal Tax Ombudsman has the power to re-examine any finding/recommendation made or any order passed by him. The FTO is also empowered to identify and review systemic and emerging maladministration-related issues within the FBR and its field offices that have a negative impact on taxpayers.
- The FTO's jurisdiction does not extend to cases that are *sub judice* before a court or a tribunal of competent jurisdiction. He is not mandated to carry out functions such as interpretation of law, assessment of tax, valuation, classification of goods, etc., except when these issues are intermingled with maladministration.



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Highlights-2009

- Implementing the Federal Tax Ombudsman's reform vision, "Making a Difference", the FTO Office cleared the entire backlog of up to four-year-old 208 complaints during 2009.
- The FTO Office decided 634 (78 %) of the 810 fresh complaints received during the year.
- The FBR and the taxpayers accepted 78 % of the FTO findings and recommendations.
- Over 75 percent of the complaints that the FTO Office investigated ended up to the satisfaction of the aggrieved taxpayers.
- The FTO's intervention led to refund of Rs 94 million in 231 taxpayers' complaints during the year.
- As part of his outreach initiative, the Hon'ble FTO, visited and addressed several taxpayers' associations, trade bodies and the Chambers of Commerce and Industry in different cities of Pakistan.
- A website of the FTO Office (www.fto.gov.pk) was launched in order to raise awareness about the institution and its benefits to taxpayers.
- In order to reach out to taxpayers, one more regional office of the FTO Office was set up at Quetta while the work is underway to establish another regional office at Peshawar.
- A project for IT enablement of all the FTO offices is underway, including online filing of complaints and online connectivity of the FTO Office with the FBR, with the aim to boost outreach and service delivery.



**Hon'ble Dr Muhammad Shoaib Suddle,
Federal Tax Ombudsman-Pakistan,
addressing the 11th Asian Ombudsman Association
Conference at Bangkok, Thailand (November 2-5, 2009)**



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Performance-2009

The year 2009 was marked with quick investigation and disposal of taxpayers' complaints, both old and new. In 2009, the FTO decided a total of 842 complaints till the end of the year, including 208 up to four-year-old pending complaints and 634 fresh complaints.

After taking charge as the FTO in June 2009, Dr Muhammad Shoaib Suddle took up the challenge and decided to liquidate the backlog of complaints filed up to the year 2008 and to ensure maximum disposal of fresh complaints received during the year 2009. As a result, the FTO Office achieved following results till December 31, 2009:

- (i) The entire backlog of 208 complaints pending from the previous years was disposed of; and
- (ii) Investigations in 634 (78%) of the 810 complaints received during 2009 were also completed.

Receipt and Disposal of Complaints

Year	Receipt	Disposal	Balance
2009	810	842*	176**

* 634 fresh complaints plus 208 old cases pending for up to four years.

** This figure shows the complaints filed during 2009 but pending at the end of the year.

Confidence in the FTO findings

Over 75 percent of complaints that the FTO Office investigated were redressed to the satisfaction of the aggrieved taxpayers. The FBR and the complainants accepted 78% of the FTO recommendations / findings indicating high level of stake-holders' confidence in the FTO Office.



If parties feel aggrieved by the FTO recommendations / findings, they can either file a review application under Section 14(8) of the FTO Ordinance 2000, requesting the FTO to re-examine his decision or file a representation to the President of Pakistan under Section 32 *ibid*. Available data suggests that complainants prefer review to representation as review applications are heard and decided much more expeditiously.

The FTO's target for 2010 is to reduce the time taken for disposal of complaints from an average of 117 days in 2009 to about 60 days through business process re-engineering (BPR), capacity building and IT enablement of the FTO Office.

The target for 2010 is to dispose of most complaints within 60 days of their receipt.

Since the FTO Office remained non-functional for the first five months of 2009, taxpayers became discouraged from invoking this forum's jurisdiction for the redress of their complaints. The intake of complaints at FTO Office registered a sharp decline during the year under review. In 2009, only 810 complaints were filed as against an annual average of over 1,300 complaints from 2000 to 2008.

During the year under review, the FTO ensured quick disposal of the complaints so as to restore taxpayers' confidence in the institution.

Seeing prompt actions on their complaints, the taxpayers' associations and Chambers of Commerce and Industry countrywide increasingly invited the Hon'ble Dr Shoaib Suddle to visit them to share his views with stakeholders. He addressed eight such meetings during the seven months of his tenure in 2009.

Relevant data of receipt and disposal of complaints is presented as under:

Region-Wise Receipt and Disposal of Complaints (2009)

Year	Islamabad		Karachi		Lahore		Quetta	
	Receipt	Disposal	Receipt	Disposal	Receipt	Disposal	Receipt	Disposal
2009	211	159	270	197	327	276	02	02

Tax-Wise Break up of Complaints during 2009

Office	Income Tax	Sales Tax	Customs	Federal Excise	Total
Islamabad	147	42	21	1	211
Karachi	108	79	82	1	270
Lahore	254	49	23	1	327
Quetta	1	-	1	-	2
Total	510	170	127	3	810

Time Taken for Disposal of Complaints during 2009

Office	Within 60 days	Within 61-90 days	Within 91-120 days	More than 120 days
Islamabad	41 (26%)	32 (20%)	24 (15%)	62 (39%)
Karachi	47 (24%)	52 (26%)	33 (17%)	66 (33%)
Lahore	79 (29%)	70 (25%)	35 (13%)	92 (33%)
Quetta	02 (100%)	-	-	-
Total	169 (27%)	154 (24%)	92 (14%)	220 (35%)

The time taken for disposal of complaints includes communication of complaints to FBR for comments, the complainants rejoinder to FBR's comments, hearing(s) of parties, drafting of findings and issuance of decision by the FTO Office.

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Addressing Systemic Issues

As part of the reform vision, during the year under review, the FTO Office conducted a thorough research on the systemic issues that plague the Federal Board of Revenue and affect its service delivery. The FTO Office identified, contextualised and articulated these problems, using the organisational experience in interaction with the stakeholders and different public bodies. Both reactive and proactive approaches were utilized in examining these issues. As a result, the FTO Office diagnosed the following widespread and recurrent systemic issues and suggested their remedies:

(i) Inordinate delay

Delay is most recurrent and widespread maladministration issue in the tax collection system. The cases of Refund and Duty Drawback (Rebate) relating to years as far back as 1990s have been pending with the Customs authorities. Many cases of sales tax refund came to notice, where delay ranged from five to seven years. The FBR field officials do not appear to have been properly sensitized about the need for resolving individual complaints promptly. They do not seem to be bothered about the delays becoming a recurrent problem.

(ii) Non-observance of mandatory time limits

A large number of complaints emanate from the FBR's field offices because of their repeated failure to observe the time limits prescribed under the relevant tax laws. A number of Orders-in-Original are not issued within the prescribed time; extensions are not timely sought or granted; and provisional assessments of duties and taxes leviable on imported goods are not made on time for want of final determination of their assessable value. As a result, the importers demand acceptance of values declared by them in the import documents under section 79 of the Customs Act, 1969. The Customs department insists on making assessment of duties and taxes on the basis of provisional assessments made by it under Section 81 *ibid*. This leads to disputes and lands the parties in the Appellate Tribunals, Courts of law and the FTO Office, where the Customs have been losing most of the cases. Instead of ensuring that no delay



occurs in cases of provisional assessment, the Customs department continues to violate the prescribed time limit for finalizing the provisionally assessed cases of valuation and fulfilling ancillary procedural requirements of issuing final assessment orders within the prescribed time period. As a result, not only a lot of revenue is lost with impunity but a great deal of management time is wasted in handling the ensuing disputes.

(iii) No response to taxpayers' correspondence

It is observed from the complainants at the FTO Office that the field offices of the FBR mostly do not respond to taxpayers' correspondence. They even ignore formal legal notices. The most of it happens in cases pertaining to uninfluential taxpayers. It is quite frustrating for taxpayers that they often fail to receive any response from the revenue officials. Neglect of such correspondence breeds contempt for the tax administration as well as the government.

(iv) Routine filing of representations

Instead of using complaints and the FTO's findings to rectify their malfunctioning, the FBR officials often raise jurisdiction-related objections in their para-wise comments. After the FTO's findings are delivered, a good number of cases involving gross maladministration, especially those where responsibility of staff is required to be fixed, are mindlessly represented against before the President of Pakistan to take undue advantage of the automatic stay.

In the year 2001, the Law and Justice Division conveyed the order of the President of Pakistan vide Office Memorandum No. 36/2001/Law (FTO) dated 08.11.2000 that whenever a representation is made to the President of Pakistan under Section 32 of the FTO Ordinance

The automatic suspension of the FTO recommendations in FBR's representations to the President discourages aggrieved taxpayers to seek redress from the FTO.

2000, the status quo is to be maintained by all concerned. Shortly afterwards, another Office Memorandum of even number dated 10.12.2001 was issued in supersession of earlier Office Memorandum. According to this, implementation of the findings / recommendations of the FTO shall remain in "abeyance" during the pendency of the representation.



According to law, mere filing of an appeal / representation against the findings/ recommendations would not operate as stay unless an order is specifically obtained in each individual case. A reference (No. 1(1)/2005-FTO dated 26.01.2005) was made to the President of Pakistan by the then FTO Mr. Justice (R) Munir A. Sheikh. It appears that this reference did not attract the requisite attention of the President's Secretariat and thus the O.M. dated 10-12-2001 remains operative.

The available data shows that the President has over time rejected over 70% of the representations made by the FBR against the FTO's findings. This constitutes a critical challenge to the Revenue Division / FBR.

(v) Low priority to dispute resolution

One of the most critical roles of supervisory management of FBR is supposed to be efficient dispute resolution. For this purpose, every officer in the supervisory capacity from Assistant Collector / Assistant Commissioner to Chief Collector / Chief Commissioner needs to get complete lists prepared of disputes obtaining in their jurisdictions in order to manage and monitor them efficiently and effectively. Performance of supervisory officers also needs to be measured by modern thresholds and standards set up for dispute resolution. There should be a zero tolerance for pendency of disputes beyond reasonable time-lines. The officers assigning priority to dispute resolution need to be rewarded. The FBR should have a centralized depository of information about the number of disputes handled every year. This information should comprise critical data base of the Revenue Division / FBR besides the Chief Collectors and Chief Commissioners in the field.

(vi) Inconsistent decisions and discriminatory and high-handed treatment

From the complaints filed at the FTO Office, it is observed that the discriminatory treatment of similar cases within the same field organization or within other field organizations results in avoidable inconsistencies. Decisions and dispensations containing such inconsistencies adversely affect tax collection because these are used by business community, clearing agents and tax lawyers to the disadvantage of the revenue. The FTO Office has also noticed a large number of cases pertaining to the weaker segments of taxpayers which were meted out highhanded, arbitrary and discriminatory treatment by the tax functionaries.



(vii) Loss of files and records

In many old cases, tax officials try to justify inordinate and even unlawful delays on the flimsy excuse of loss of files and case record. This constitutes a blackhole in the edifice of tax administration. The revenue administration cannot afford to ignore the safety and security requirements of live records and files in undecided / disputed cases.

(viii) Weak defence of contentious issues

The FBR officials do not properly defend contentious cases before the appellate fora. Instead of assigning the task of defending important and contentious issues before the appellate fora to senior level supervisory management, it is assigned to the Deputy Superintendents and Appraisers who may be competent in their own right, but are too junior to face the lawyers at the appellate fora. This results in weak defence, and, as a result, the FBR loses important cases. The most serious part of weak defence is that even those cases where the age-old malpractices have been resolved by the FBR in consultation with trade and professional experts are not suitably defended at the appellate fora. In order to ward off the adverse impact of such decisions, the FBR shows reluctance to implement unexpected and unfavourable decisions of the appellate fora without obtaining stay orders against such decisions. This creates avoidable disputes between taxpayers and the FBR some of which find their way to the FTO Office.

(ix) Inefficient handling of tax fraud cases

It is observed that tax officials keenly detect tax fraud cases but these cases are poorly handled subsequently during the stages of investigation, prosecution, adjudication, appeal and review.

(x) Fabrication of information

It has been observed that in some cases tax officials misuse 'information' and 'informers.' In certain cases, even false information is made up and attributed to senior officers. Regrettably, neither those officials who concoct false information have any qualms of conscience nor such senior officers are conscientious enough to question and censure false attribution to them. As a result, some senior officers are known to have misused the reward system by misappropriating the share of informers' reward money.

Not infrequently, the source of information is attributed to Collector of Customs which adversely affects the outcome of adjudication. For example, in one case, the



show cause mentioned that the case was detected on the information provided by the Collector of Customs. The Adjudicating Officer of the rank of A.C. under the same Collector of Customs imposed highest fines and penalties against the importer as well as the clearing agent. In this case, the clearing agent had not colluded with the importer. Besides, there was hardly any justification to impose extremely high penalties against the importer. Nor was there any justification for imposing penalty on the clearing agent. It was apparent that the adjudicating officer was influenced by the source of information mentioned in the Show Cause Notice as the Collector of Customs himself. In yet another case, fabrication of information was detected during investigation by the FTO Office as the time of receipt of prior information as mentioned in the Register was later than the time of seizure.

(xi) Misconception about FTO's jurisdiction

There is a widespread misunderstanding about the FTO's jurisdiction among the field staff of the FBR. It is generally believed that the provisions of Section 9(2)(b) exclude from the FTO jurisdiction any maladministration relating to assessment of income or wealth, determination of liability of tax or duty; classification or valuation of goods, settlement of claims of refund, rebate or duty drawbacks, or determination of fiscal and tax concessions or exemptions, etc.

This misconception is apparently based on self-serving misunderstanding indulged by some of the tax functionaries. The correct position is that Section 9(1) empowers the FTO to take cognizance of cases involving maladministration of tax employees. The concept of tax maladministration encompasses the entire area of operations of the FBR. If a tax employee, empowered to adjudicate cases, is unnecessarily delaying decision by issuing adjournments or he does not make a speaking order or he does not analyze the critical issues involved in adjudication of the case, these are all areas of maladministration that fall in the FTO's purview by virtue of sub-section (1) of Section 9 of the FTO Ordinance, 2000. Similarly, if the Customs officers are delaying assessment of value in cases of imports which are unnecessarily incurring demurrage at the port, this falls within the definition of maladministration and justifies the FTO's intervention to redress the element of delay or injustice involved. However, while the FTO Office takes cognizance of maladministration involved in the entire range of the FBR's operations, it ensures to avoid cases involving assessment of duties and taxes or interpretation of law, *per se*.



The FTO Office intends to make a paradigm shift in its approach to dispute resolution. The best way to provide justice to taxpayers is through elimination of systemic issues of tax maladministration. It will reduce the need for making complaints every now and then on the same issues. Addressing systemic issues will also spare a lot of management time of the tax administration which is presently being lost in avoidable litigation. It will save the taxpayer a lot of entrepreneurial time and reduce his cost of doing business. This kind of a scenario will increase productivity of enterprises on the one hand and optimize revenue by shifting of focus to curbing tax evasion and smuggling.



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Challenges

The experience shows that no institution can function effectively as an oversight body, without sufficient resources and sufficient financial and operational independence. By setting up the FTO Office, the government took a major step in the direction of ensuring accountability of the FBR, but the institution has lacked adequate institutional capacity and resources since its inception. The FTO Office particularly faces a shortage of office accommodation for its Secretariat as it is scattered over three different buildings in Islamabad.

The FTO Secretariat is located at 5-A, Constitution Avenue, Islamabad. Initially, the government had allocated the entire ground floor of the Experts Advisory Cell building belonging to Ministry of Industries, Production and Special Initiatives. However,

At present, the FTO Office faces a shortage of proper office accommodation for its Secretariat in Islamabad as it is scattered over three different buildings in Islamabad.

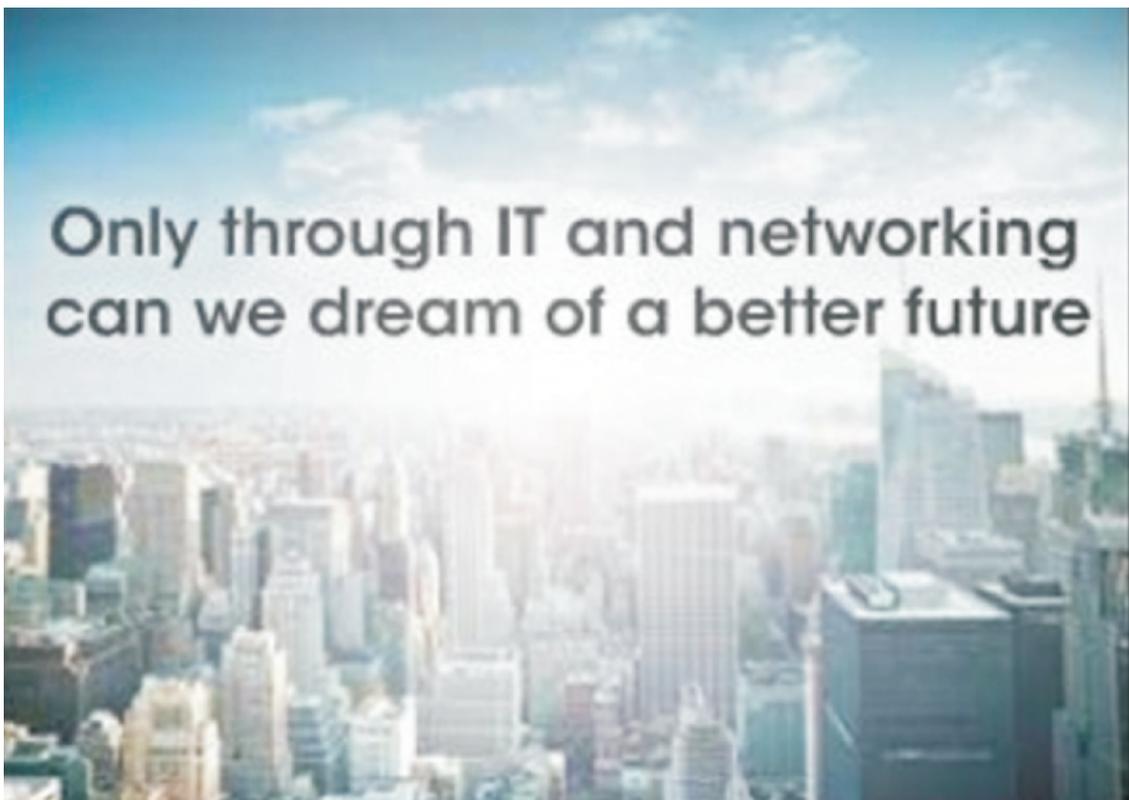
because of the reluctance of WTO Wing of the Ministry of Commerce to vacate a portion of the building, the portion measuring only 6000 sft. (13 rooms) was made available to the FTO Secretariat. Subsequently, the organisation hired some space at Khyber Plaza, Blue Area, Islamabad, to lodge its accounts and record sections. Another small space measuring 1300 sft. has been hired in Pakistan Software Technology Park. Still, the Secretariat is facing acute shortage of space to accommodate its administration and registration branches, library and the IT section. Time and again, the Ministries of Industries and Commerce have been requested to vacate the remaining portion in the Experts Advisory Cell building, but to no avail.

To make this institution professionally efficient, adequate accommodation for the Secretariat is an urgent organizational requirement.

Other issues

The powers and jurisdiction of the FTO needs to be more clearly defined in order to avoid misplaced expectations and the possibility of avoidable litigation in courts of law.

The FTO's own transparency and internal accountability is another important issue. For this purpose, information about the FTO's activities including the complaints received and the actions taken needs to be made freely available to the public. As the FTO Office has been operating manually since its inception, IT enablement of the Office and providing online access to the dealing public is a most compelling challenge.





Reform Vision and Future Plans

Under the FTO's reform vision, a reform and restructuring of the organisation is underway, which consists of three main components: (a) the FTO Office's IT enablement, (b) a dissemination and outreach initiative, and (c) capacity-building of staff.

IT enablement

The FTO Office faces several constraints due to lack of IT platform. A comprehensive IT-enablement project of the FTO Office has been prepared. The purpose is establishing a paperless environment that will enhance service delivery and outreach of the institution. It will enable taxpayers to file their complaints through the Internet and also monitor the progress online. In addition, the FTO Office will be connected with the FBR online that will not only boost its efficiency, but also the accountability of its staff.

Dissemination and outreach initiative

Awareness of FTO's complaint management and decision support systems is a key for maximum utilization of FTO services by taxpayers. However, to a large extent, taxpayers are unaware even of the existence of a range of the FTO services. For developing a sustainable linkage with taxpayers and the civil society, the Hon'ble Dr. Muhammad Shoaib Suddle has addressed a number of trade bodies, business associations and tax bars across the country. Under this initiative, one more Regional Office at Quetta has already been set up while facilitation centres will be established in several commercial cities of Pakistan.

The purpose of the proposed dissemination and outreach programme is to



create awareness and extend the outreach of the FTO Office to the less-empowered and under-privileged segments of taxpayers. The programme will strengthen the enabling environment so that citizens of Pakistan can fully benefit from the FTO Office. In turn, this will facilitate continuous up-gradation of the quality and outreach of the FTO functions and systemic improvement of the FBR.

Website and online complaint management

The FTO Office launched its website in 2009. Now it is undertaking a project for facilitating online filing of complaints. This will help achieving the client's objectives, knowing results of their complaints and expansion of e-library so that a resource centre can effectively perform knowledge management and dissemination functions. The purpose is confidence-building of taxpayers and informing the people of the role and functions of the FTO Office. The web portal based complaint management system will enable an increased number of taxpayers to benefit from the FTO forum. This will also help reduction and progressive elimination of the taxpayers' direct interface with FBR employees.

Awareness through media

The FTO Office will identify themes for the print media including the leading newspapers, journals, official and semi-official published materials and magazines for carrying out the awareness campaigns about taxpayers' rights and the FTO Office.

It will also identify the themes for advertisements and group discussions for the electronic media after identifying the leading channels for running the campaign.

Capacity building of the staff

The FTO Office is planning focused training of its staff under the aegis of well established institutions to acquaint officers and operational staff with successful service delivery tools and methodologies considered central to FTO's functions including



diagnosis, investigation and redress of injuries caused to taxpayers through maladministration.

Additionally, the project aims at identifying both national and international training institutions that can offer customised training in these areas. Two of the FTO Advisors have availed opportunity of advanced training in Ombudsman's investigation techniques titled 'Sharpening your teeth'. The training was hosted in Thailand under the Asian Development Bank and Asian Ombudsman Association's capacity building initiative.

Study tours

The FTO Office envisages undertaking effective study tours for enhancing the capacity of the FTO's staff, exposing them to successful good practices, procedures and policies for better decision making.

The FTO himself had the chance to visit Sweden, Malaysia and Thailand to see for himself the working of overseas Ombudsman offices. The most useful experience was of Malaysia's complaint redress clinics held on regular basis by the Complaint Bureau under the direct supervision of a Cabinet Minister who has to report the complaints status to the Prime Minister in each Cabinet meeting. The Government of Malaysia has made redress of public complaints a top priority and institutionalized this system in the form of regular weekly complaint clinics where the aggrieved persons come face to face with public functionaries and their grievances are listened to and redressed on the spot. A time cap is imposed for settlement of each complaint.

For operational staff, a two-week training was held in computer handling and IT management, with the technical assistance of Pakistan Computer Bureau. Arrangements are underway for the improvement of IT skill sets of senior staff.

Seminars and conferences

The FTO Office is planning to hold seminars and conferences on the role of Tax Ombudsman, enhancing skills of its officers and staff in the subjects of investigation, complaint management and successful service delivery tools and methodologies for client satisfaction.



**Hon'ble Dr Muhammad Shoib Suddle,
Federal Tax Ombudsman
at the Federation of Pakistan Chambers
of Commerce and Industry, Karachi.
(December 17, 2009)**

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Interaction with Stakeholders

Official meetings / visits of Federal Tax Ombudsman in 2009

Sr. No.	Meeting/visit	Date
1.	Attended IXth World Ombudsman Conference organized by International Ombudsman Institute.	9-12 June 2009
2.	Attended special conference on Judicial Functions and Evaluation of Performance of the Customs, Federal Excise and Sales Tax Appellate Tribunal, Pakistan, organized by the Appellate Tribunal at Islamabad Club.	1 July 2009
3.	Meeting with Executive Committee of Tax Bar Association, Lahore.	15 July 2009
4.	Meeting with President SEMEA, Karachi, at Defence Club, Karachi.	20 July 2009
5.	Meeting with the Executive Committee, Income Tax Bar	21 July 2009
6.	Presided over the seminar on "Why Private Sector Compromises on Corrupt Practices?", organized by S.I.T.E. Association of Industry, Karachi.	21 July 2009
7.	Meeting with members of the Korangi Association of Trade and Industry.	21 July 2009
8.	Attended Policy Dialogue Forum organized by Wafaqi Mohtasib, Islamabad.	18 August 2009
9.	Meeting with Provincial Mohtasib Balochistan.	21 October 2009



Sr. No.	Meeting/visit	Date
10.	Attended 11th Asian Ombudsman Association Conference held in Bangkok, Thailand.	2-6 November 2009
11.	Address to Pakistan Business and Intellectual Forum at Karachi as a keynote speaker.	5 December 2009
12.	Visited Malaysia as head of Asian Ombudsman Delegation to Study Malaysia's 'Instant Complaint Resolution Clinic'.	6-8 December 2009
13.	Keynote speech on Tax Dispute Resolution jointly organized by the Legal Awareness Trust, Karachi, and the Federation of Chambers of Commerce and Industry, Karachi.	14 December 2009



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Public Feedback

On receiving relief from the FBR on the intervention of the FTO, a number of complainants sent letters of appreciation to the Ombudsman. Here are a few such letters:

DR. Muhammad Shoaib Suddle,
Federal Tax Ombudsman
5-A, Constitution Avenue Islamabad.

Dear Sir,

I take the privilege to thank you for your effective and resilient support provided in getting the refund of my income tax claim. It is really unbelievable to get a refund from a government department and that too from income tax department within a short span of fifteen days only, for a common man like me. It is really incredible job done under your laudable command which speaks of your strong commitment for the eradication of corruption and inefficiency from the tax department.

It is pertinent to appreciate at this juncture the valuable and constant persuasion and advice provided by your advisor Mr. Muhammad Munir Qureshi. His assistance into the matter has been very valuable to me which made it possible for the partial payment of my income tax refund claim.

An interim (partial) payment for Rs: 28300.00 have been made by the tax department to me and the same has been accepted without prejudice to my total refund claim.

Again, thank you so much. I appreciate your generosity.

Best Regards,
Mohammad Azam Usmani
1360 Ocean Ave
Brooklyn, NY 11230



DR. Muhammad Shoaib Suddle,
Federal Tax Ombudsman
5-A, Constitution Avenue Islamabad.

Dear Sir,

Re: **Income Tax Refund NTN # 20-05-414964 for Rs. 73948.00 for the year 2004 to 2007**

Respectfully, I would like to bring to your kind notice that my case for refund of income tax for the year 2004 to 2007 totaling to Rs. 73948.00 is pending at income tax office Faisalabad for which I have provided the requisite documents to the concerned authorities so many times. I filled my income tax returns with Income Tax office Salary Circle, Sargodha as I initially joined Allied bank at Sargodha.

A series of communication have been made to the concerned income tax office(Chairman FBR also) on the subject matter besides various personal visits but every time I was asked to provide a new document which was accordingly obeyed by the undersigned. I am of the firm believe that my claim for refund was not finalized due to the fact that I refused to obey the under handed deals of the Department. It is relevant to mention here at this juncture that during my last visit to Pakistan in the year 2009, I visited the office and requested for the refund but I was asked to provide illegal gratification to get the refund of income tax to the extent of 50% of my claimed amount, which obviously is not acceptable to me being illegal and unethical as my claim is genuine and legitimate and I am deprived of the same without any cogent reason.

I am a retired executive (Vice President) of Allied Bank Limited from Blue Area, Islamabad and retired from the bank services on 1st October, 2007. Presently, I am residing at New York, USA with my family and therefore, unable to pursue the matter with the income tax authorities by visiting their offices every now and then. Although, I am living a very comfortable and prosperous life here but, I cannot forgo my right of refund of income tax from the dept. for the amount excessively deducted from my hard earned income during the year 2004 to 2007.

While reading the performance of your office published in a Pakistani Newspaper recently, I realized that you have done a miracle for the tax payers in Pakistan and the figures mentioned there in speaks itself of the valuable and hard work done by your team for the right of a common tax payer of Pakistan which is no doubt laudable and appreciable achievement. This ad instigated me to put up my case before you for its speedy execution.

Your good self will be well aware of the fact that in U.S. refund of income tax is paid to the payee with in a fortnight of filling income tax return without any excuses and without any formal refund claim application if excess amount is deducted by the employer. Moreover, No visits to the offices or any communication is required.

I am sending herewith my last communication with the FBR/concerned quarters for your ready reference and necessary action with the ultimate hope for a prompt, deserved, and favorable response.

(I have already provided the requisite documents in support of my claim to the concerned offices).

Regards,
Mohammad Azam Usmani
Vice President (R),
Allied Bank, Pakistan

Present address:
1360 Ocean Avenue Apt # 2-I
Brooklyn, NY 11230
001-718-513-6729



Karachi Sales Tax Bar Association (Regd.)

Dr. Muhammad Shoaib Suddle
Honourable Federal Tax Ombudsman,
State Enterprises, Complex 5-A,
Constitutional Avenue, Islamabad.

Dated: 31-12-2009

This association appreciates timely and cost free efforts made by Federal Tax Ombudsman Secretariat against maladministration on the part of Revenue Collecting agencies and their functionaries.

Your recent recommendations in various complaints have not only provided relief to a large number of aggrieved taxpayers but will also have great impact on tax collecting agencies under revenue division to change their mindset and reform their system/ procedures toward their clientele and will also provide guidelines to control unnecessary waste of time of tax collecting agencies..

May Allah give you more strength to give justice to taxpayer.

Once again we would like to thank you for your effort in resolving the tax payers issues in quickest possible time and hope this level of commitment will be maintained in the future.

Yours truly,

KHUSHNOOD A. KHAN

President

Karachi Sales Tax Bar Association
E-mail: khushnoodk@gmail.com
Web site: www.karachisalestaxbar.org
Mobile No: 0333-2108546
Telephone: 92-21-34384625, 34529022
Fax: 92-21-34384630

*C/A-3, 1st Floor Data Centre Khalid Bin Waleed Road, Block-II, PECHS, Karachi.
Ph : 4384625, 4384630 Mobile : 0333-2108546*



Haji Yusuf Rehmatullah
B. COM., M.A., L.L.B., A.A.I.A.

Haji Yusuf & Co.
ADVOCATE HIGH COURT
Specialised in Income Tax,
Sales Tax and Custom Laws

Dated: 31-12-2009

The Honorable
Federal Tax Ombudsman,
Karachi

Dear Sir

With immense reverence utmost regard, I would like to submit that undersigned is a senior legal Practitioner and Advisor and contested around **TWENTY TO THIRTY** cases before your Honorable Authority. I have absolutely no hesitation to categorically confirm that we are most satisfied with the finding/ _ result of your respectable forum.

It will be a huge dis-service not to appreciate the positive impact of your forum on deeds and conduct of all the Taxation Authorities including Income Tax, Sales Tax and Customs which is particularly true since taking over charges of F.T.O by your Honor.

We sincerely wish, your honor more and more success in further.

With warmest regard.

Your truly,


Haji Yusuf Rehmatullah
Advocate

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Profile of Hon'ble Dr. Muhammad Shoaib Suddle



Dr. Shoaib Suddle has an MSc (Econ.) in criminology and a PhD in white-collar crime from Cardiff University (Wales), MSc (Physics) from Government College Lahore, and an LLB from the University of the Punjab. His doctoral thesis was on nature, extent and control of income tax evasion in Pakistan. He is author of several publications and articles on justice sector and tax-related issues, published both in Pakistan and abroad. He is regularly invited to speak at various international conferences around the world. He has also participated in various international symposia on economic crime, tax reforms, police reforms and corruption control.

Dr. Shoaib Suddle currently holds the constitutional post of Federal Tax Ombudsman of Pakistan. His vast administrative experience of over 35 years in addressing public complaints, his in-depth study of tax matters and his law background give him a unique perspective to deal with matters of tax maladministration in his present assignment.

Before his latest job, he was chief of Intelligence Bureau (Pakistan's premiere civilian intelligence agency), following his stint as Inspector General Police, Sindh.

Dr. Suddle began his police career in 1973 and has held several key positions both at operational and strategic levels in the Police Service of Pakistan. He was appointed police chief of Balochistan the same week as 9/11. He ably commanded Balochistan police for three years before he was posted as Director General, National Police Bureau, Ministry of Interior, Pakistan. During his command of Balochistan Police, the police there underwent historic transformation. As Director General, National Police Bureau, he contributed extensively in reshaping policing and counterterrorism policy in Pakistan. In 2000, he was seconded to work as consultant in the National Reconstruction Bureau of Pakistan when he



co-authored the Police Order 2002, which replaced the 141-year-old police law in Pakistan. He has also served as Director General, Bureau of Police Research & Development, Ministry of Interior & Narcotics Control (2000-2001); police chief of Karachi from 1995-96; chief of Rawalpindi Police (1993-95); Deputy Commandant, National Police Academy (1991-93); and Director (Economic Crime), Federal Investigation Agency (1989-91). His role in controlling urban insurgency in Karachi in mid 1990s earned him wide acclaim, both nationally and internationally. In recognition of his exceptional performance, he was decorated with the top gallantry award of Hilal-e-Shujaat.

He is regarded as a leading police reform and counterterrorism expert in South Asia. He is a visiting criminal justice expert at the United Nations Asia and Far East Institute on Crime Prevention and Treatment of Offenders (UNAFEI), Tokyo; advisor Turkish National Police; and a resource person with several national and international organisations, including United Nations Office on Drugs and Crime, Vienna. He is also International Director of Asia Crime Prevention Foundation, Tokyo.

In recognition of his outstanding contribution to public service, he was awarded the top civil award of Hilal-e-Imtiaz in 2008.

Although he has been in the present job for a little over a year, he has already made a significant difference in the lives of taxpayers in the country. All pending claims pertaining to 2005, 2006, 2007 and 2008 were exceptionally cleared by 31st December, 2009. By 31st March, 2010, all complaints received during the year 2009 were also cleared. He has also undertaken to modernise the FTO Secretariat through information technology. Under this initiative, the taxpayers will be provided the facility of on-line filing and e-correspondence. The ultimate aim of the automation project is to achieve paperless environment in the FTO Secretariat.

Dr. Suddle has also launched an ambitious outreach and awareness program. He has been visiting various Chambers of Commerce and Industry, Trade Association and Tax Bars etc. He has also ably represented Pakistan at various Conferences of Ombudsman abroad.



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Organisation

The Government of Pakistan promulgated Ordinance No. XXXV of 2000, to establish the Office of the Federal Tax Ombudsman on 11 August 2000. Mr. Saleem Akhtar, a retired judge of the Supreme Court took oath as the first Federal Tax Ombudsman (FTO) on 19 September 2000. The FTO Secretariat originally comprised its headquarters at Islamabad and two Regional Offices at Karachi and Lahore. Another regional office started working at Quetta in November, 2009. The regional office at Peshawar will also start its operations soon. In addition, a number of Facilitation Centres have been envisaged to be set up in the main commercial cities like Hyderabad, Sukhur, Sialkot, Gujranwala, Multan, Faisalabad and Abbotabad.

Legal framework

The legal framework of the FTO Office includes:

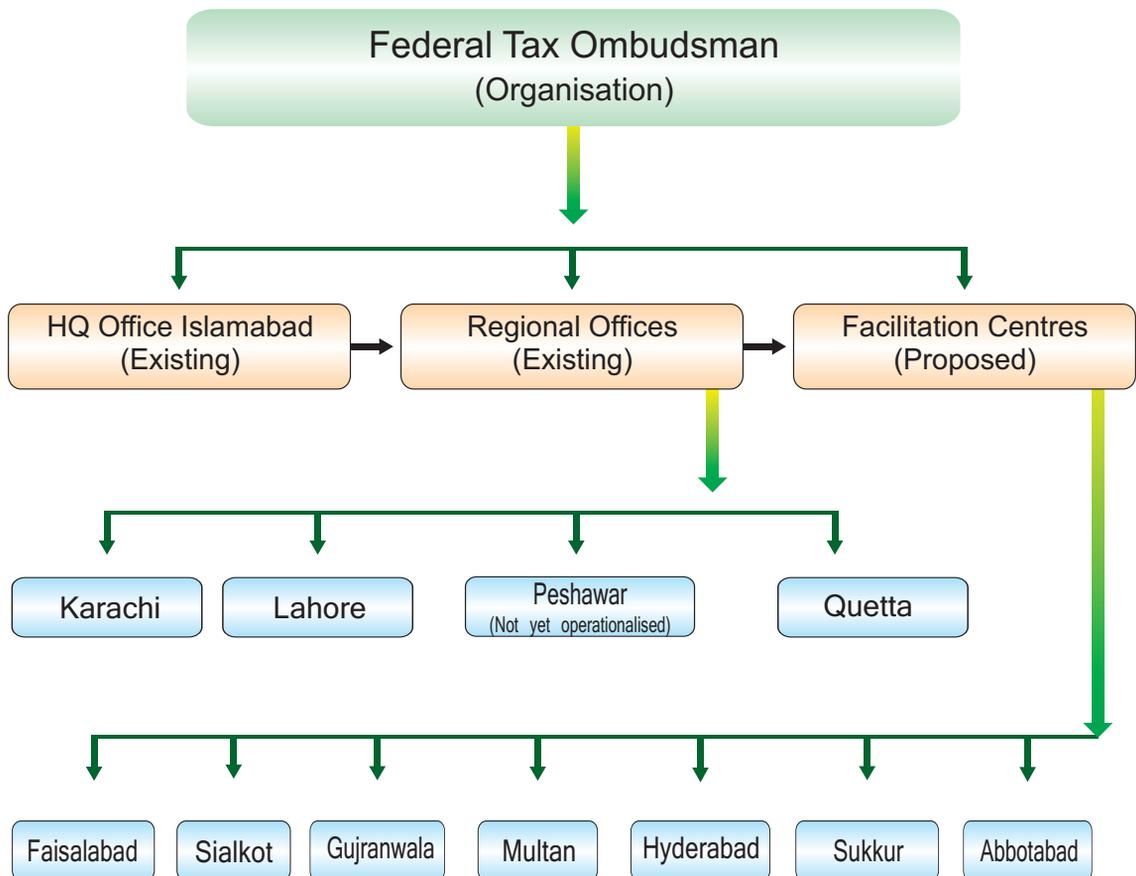
- (i) The Establishment of the Office Ombudsman Ordinance, 2000 (The FTO Ordinance, 2000)
- (ii) The Federal Tax Ombudsman Investigation and Disposal of Complaints Regulations, 2001 (The FTO Regulations, 2001)

Administrative Set-Up

The FTO Office originally had the sanctioned strength of 243 posts, but during the right-sizing drive about 100 posts were slashed. Later, 48 posts were added keeping in view an increased workload. The FTO's investigation staff, including Senior Advisor, Advisors Incharge of Regional Offices and the subject specialist Advisors, are well-reputed retired senior officers of the FBR and the Judiciary.

The FTO Office plans to engage IT professionals in order to implement the incumbent Ombudsman's reform vision for IT enablement of all the offices. The IT staff will facilitate online filing of complaints and e-correspondence leading to a paperless working environment.

The organization of the FTO Secretariat including the regional offices is lean and flat as could be seen in the diagram below:



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Budget

The Ministry of Finance allocated Rs. 87.760 million to this office for the financial year 2009-10. Following table broadly highlights the expenditure.

Classification	Islamabad	Karachi	Lahore	Peshawar	Quetta	Total
A01- Employees Related Expenses	19,222,000	5,505,000	7,836,000	4,153,000	2,432,000	39,148,000
A03 - Operating Expenses	17,605,000	11,064,000	7,739,000	2,759,000	2,646,000	41,813,000
A04 - Employees Retirement Benefits	25,000	10,000	5,000	0	0	40,000
A06 - Transfer	448,000	35,000	20,000	5,000	5,000	513,000
A09 - Expenditure on Physical Assets	2,573,000	810,000	782,000	3,000	3,000	4,171,000
A-13 Repair & Maintenance	1,120,000	425,000	170,000	180,000	180,000	2,075,000
Grand Total	40,993,000	17,849,000	16,552,000	7,100,000	5,266,000	87,760,000

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How a Complaint is Filed

- (1) A complaint may be filed in accordance with the provisions contained in Section 10 of the FTO Ordinance preferably on FTO-Form “A” available free of cost at the Head Office and Regional Offices. Form ‘A’ can also be downloaded from FTO’s website: www.fto.gov.pk
- (2) Complaints can be filed at the relevant Regional Offices at Karachi, Lahore, Qutta or HQ office at Islamabad. However, complaints pertaining to Khyber Pakhtunkhwa Province are filed at Islamabad till such time that the Regional Office at Peshawar becomes fully operational.
- (3) It will be stated in the solemn affirmation attached with the complaint that-
 - (i) previously no complaint on the subject was filed with the FTO Office;
 - (ii) a representation to a senior officer of the Revenue Division or any of its departments in respect of the allegations contained in the complaint was made, but either no reply thereto was given within a reasonable time or representation had unjustly been turned down, or no representation was made.
- (4) The territorial jurisdiction of the Head Office and Regional Offices shall be as specified in the Schedule to FTO Regulations which may be modified by the Ombudsman by an order in writing from time to time: provided that the Ombudsman may direct that a complaint falling within the territorial jurisdiction of one Regional Office may be investigated at any other Regional Office or the Head Office.
- (5) On receipt of a complaint, the concerned official in the Registry shall enter the particulars of the complaint in the daily register giving it a diary number, issue a receipt thereof, if the complaint is present personally, and forward it to the Registrar.
- (6) The official receiving the complaint shall assist the complainant in filling out the FTO-Form “A”, if such assistance is requested.

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How to Contact Us

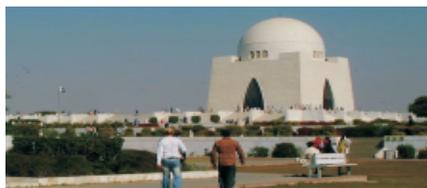
Citizens may contact the FTO Office at:

**Headquarters Office, Islamabad****Federal Tax Ombudsman Secretariat**

5-A Constitution Avenue, Islamabad.

Tele: 051-9212316, 051-9212318, 051-9212321,
051-9212328, Fax: 051-9205553,

E-mail: info@fto.gov.pk, Website: www.fto.gov.pk

**Regional Office, Karachi****Federal Tax Ombudsman Secretariat**

Regional Office, 14th Floor, NIC Building
Off Shahrah-e-Faisal, Abbasi Shaheed Road,
Karachi

Tele: 021-99213586 - 90

Fax: 021-99213583

E-mail: ftokar@mail.com

**Regional Office, Lahore****Federal Tax Ombudsman Secretariat**

Regional Office, Bungalow No.186-A,
Scotch Corner, Upper Mall, Lahore.

Tele: 042-99201825, 042-99201895

Fax: 042-99201893,

E-mail: ftolhr@mail.com

**Regional Office, Quetta****Federal Tax Ombudsman Secretariat**

Regional Office, House No. 141,
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Quetta.

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FTO Secretariat: Regional Office- Lahore.



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FTO Secretariat: Regional Office- Karachi.



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FTO Secretariat: Regional Office- Quetta.



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E-mail: advisor1qta@fto.gov.pk

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