



# Federal Tax Ombudsman Newsletter

## IN THIS ISSUE

- 1 **President Upholds 63% Decisions of FTO in 2018**
- 2 **Exporters Receive Rs6.89bn Pending Tax Refunds As Result of Orders Passed by Hon'ble FTO**
- 3 **SMEs Request Hon'ble FTO for Taking Suo Motto Against Pending Refund & Audit Cases**
- 4 **Huge Under-Reported Pendency Leads to Inspection of RTO Faisalabad**
- 5 **Expansion in Tax Net Impossible Without Solving The Issues of Existing Taxpayers: Hon'ble FTO**
- 6 **Quetta Customs Seals 15 Illegal Petrol Pumps After Strict Instructions from FTO**
- 7 **Hon'ble FTO Started Inquiry Against Misuse of ATL Facility**
- 8 **Hon'ble FTO Probes "Misuse Of Authority" By FBR Officials**
- 9 **NAB Initiates Probe into Rs 933m Faisalabad Dry Port Scam on Hon'ble FTO's Recommendation**

## President Appreciates FTO's Role in Resolving Taxpayers' Complaints

**H**on'ble President of Pakistan Dr. Arif Alvi observed that the Federal Tax Ombudsman (FTO) was playing an important role in resolving complaints of the aggrieved persons against the decisions of tax functionaries.

service) and email campaigns to reach out to taxpayers. Moreover, he commended the Federal Tax Ombudsman for the development of a system for registration of complaints through android-based hand-held devices.

The President highlighted that video link of the



The President said this while talking to Federal Tax Ombudsman Mushtaq Ahmad Sukhera, who called on him at the Aiwan-i-Sadr to present the Annual Report (2018).

President Dr. Arif Alvi expressed his satisfaction on the decreasing number of representations against the FTO's recommendations. He appreciated the launching of e-based Complaint Management Information System (CMIS), which provides paperless office environment.

He appreciated the Federal Tax Ombudsman efforts for starting focused SMS (short message

Federal Tax Ombudsman Secretariat with regional offices was a step in right direction to eliminate time and space barriers.

He appreciated the integration of the Federal Tax Ombudsman's online Complaint Management Information System (CMIS) with the Federal Board of Revenue would improve its efficiency. President Dr. Arif Alvi emphasized that there was a need for further steps to create awareness about the efficacy of the forum. He assured his support to the institution in the discharge of its duties and functions.

(Phone: 051-9212437 Fax: 051-9205553)

Email: [info@fto.gov.pk](mailto:info@fto.gov.pk) web: [www.fto.gov.pk](http://www.fto.gov.pk)

*We are on Social Media*



[ftopakistan](https://www.facebook.com/ftopakistan)



[taxombudsman](https://twitter.com/taxombudsman)

## President Upholds 63% Decisions Of FTO in 2018

**T**he Annual Advisors' Conference -2018 was held on January 11, 2019 under the Chairmanship of Hon'ble Federal Tax Ombudsman (FTO).

It was noted by the Chair that overall performance of the Investigation Officers remained quite appreciable, especially an

of FTO's office.

It was explained by the Registrar FTO that cases pending implementation by the end of the years 2015, 2016, 2017 and 2018 were 821, 654, 299 and 186 respectively which showed decreasing trend in pendency over these years especially in the



increase of 13 percent in fresh receipts during 2018 as compared to 2017. The Hon'ble FTO congratulated all concerned in disposing of 1880 complaints by 17 advisors during 2018 as against disposal of 1860 complaints by 25 advisors during the year 2017. Percentage of acceptance of representations filed before the Hon'ble President of Pakistan against the recommendations of the Hon'ble FTO has decreased from 43.6 percent in the year 2017 to 37.3 percent in the year under review.

In all, 62.3 percent decisions of the Hon'ble FTO were upheld by the Hon'ble President during 2018 as against the last year's percentage of 56.8.

Similarly, filling of representations against the FTO's orders by FBR has declined from 174 during 2017 to only 73 in the year 2018 which testifies that the department and complainants are increasingly reposing their trust on the findings/recommendations

year 2018.

During the years 2017 and 2018 implementation of more than 750 pending cases since 2009 to 2016 has been cleared, attributable to the following:

- i. Meetings of the Hon'ble FTO with the Chairman, FBR and follow up by The Advisors.
- ii. Change in policy with respect to responsibility of implementation by the investigating Advisors.
- iii. Developing mechanism of Weekly and then Monthly Review Meetings.
- iv. FTO's focus on expeditious implementation of recommendation by the FBR.
- v. Improved interaction between regional advisors with the FBR, field offices to ensure early implementation of the FTO's orders for complaint redressal.

### Feedback From Complainants

#### Mr.Sajid Khan – Advocate High Court

“..... That the taxpayer (Mr. Saif-Ul-Malook) has received cheque of Rs. 1,557,085/- from RTO Abbottabad and accordingly submitted in bank account for clearance. The taxpayer and AR both appreciate the role of FTO Office in delivering justice in no time. An acknowledgment in this regard is submitted by withdrawing the complaint.

#### Zubair Alam – Salaried Person Refund Case

“..... I have received a cheque from FBR, settling my long outstanding refund cases of 2015-17. After filing a complaint with FTO's Office, factually I really can't imagine and amazed to see things moving at FTO Faisalabad office. ....I m really impressed by the way of work of office of FTO Faisalabad.



## Outreach Sessions by Advisors to FTO

### FTO's Office Helped Exporters Receive Rs6.89bn Worth Tax Refunds in 2018: Shahid Ahmad (Advisor Customs)

**E**xporters have received Rs6.89 billion tax refunds pending with tax authorities as result of cognisance and orders passed by Hon'ble Federal Tax Ombudsman (FTO) in 2018, Advisor to FTO on customs and sales tax, Shahid Ahmad said during his visit to PHMA house for session with Pakistan Apparel Forum.

He said that FTO secretariat received around 2338 complaints whereby 25 percent complaints were resolved at the initial stage. As many as 72 percent decisions of complaints were arrived in the favour of taxpayers.

The FBR has not filed any representation in 93 percent complaint cases being disposed of by FTO. "As result of cognisance and orders passed by FTO the taxpayers have received refunds worth 6.89 billion rupees."

Exchanging views, he articulated the taxpayers in their own interest should report to FTO the maladministration by FBR Officials. He recalled that on the request of Pakistan Apparel Forum, FTO took cognisance of the grievances being faced by exporters regarding pending sales tax refunds, attachment of bank accounts, blacklisting and other taxation matters and had given orders to FBR Officials to redress the grievances with compliance thereof to all concerned.

**The News, Dunya News, Pakistan Today, Business Recorder**

### Members of Rahim Yar Khan Chamber of Commerce & Industry Apprised of FTO's Vision for 2019

**M**r. Saleem Raza Asif, Advisor Incharge, FTO Secretariat, Regional Office, Multan held a meeting with the office bearers and members of Rahim Yar Khan Chamber of Commerce and Industry. It was the first ever visit of any representative from FTO's office to Rahim Yar Khan.

The Advisor briefed the participants about the FTO's Vision for



2019. He said that apart from routine complaint handling, Own Motion (Suo Moto) notices are being issued to the Field Formations of FBR. To make the awareness campaigns more focused, SMS are being sent to taxpayers and a user friendly mobile application has been developed for registration of complaints. By using this app,

complainants can check the status of their complaints. Mr. Saleem Raza Asif said that in order to curb the prevalent corruption, the FTO forum has decided to invoke powers vested in it for conducting inspection of tax offices. The Advisor urged the participants to identify mal-administration so that remedial action can be taken.

The participants appreciated the working of the FTO Secretariat and committed to share the recent initiatives taken by this forum with their members.

Mr. Khalid Saleem Chaudhry, President, Ch. Javaid Irshad, Senior Vice President, Malik Safdar Hussain, Vice President and members of the Executive committee, Mian Sajjad Ali, Mr. Muhammad Saleem, Ch. Anwaar Ahmad Najmi, Khawaja Kashif Bashir, Ch. Muhammad Ashraf, Ch. Abdur Razzaq and Mr. Qaiser Mahmood were also present on the occasion.

### SCCI For Making FTO Laws, Rules Business-Friendly

**S**arhad Chamber of Commerce and Industry (SCCI) has demanded of the government to make the Federal Tax Ombudsman (FTO) laws and rules business-friendly. It also called for amending them to provide speedily justice to taxpayers.

The demand was made by the SCCI president Faiz Muhammad during a meeting with provincial advisor of Federal Tax Ombudsman, Mr. Abdul Wadood at the Chamber House. Haris Mufti, the chamber vice president, Nisarullah, executive body



member, along with people belonging to trade and commerce and officials of FTO were present in the meeting.

Mr. Wadood assured the business community that the FTO will continue its effective role against decisions on basis of injustice and discrimination against taxpayers. SCCI president praised the FTO business-friendly policies and services of provision of early justice to business community and taxpayers. He stressed the need for strengthening close liaison between the chamber and FTO department.

Mr. Faizi called the FTO as real institute, which is taking action on complaints of taxpayers and an effective forum for provision of justice to them. SCCI president asked the taxpayers to take full advantages from services of FTO regarding unjust and discrimination of subordinate institutions of the Federal Board of Revenue (FBR). **DailyThe Nation**

## SMEs Request FTO for Taking Suo Motto Against Non-Finalization of Refund & Audit Cases

A comprehensive programme was chalked out by Regional Office Lahore for result oriented campaign by way of Interacting with Small & Medium Enterprises (SME) traders/office bearers of Trade Unions to help promote the awareness and usefulness of FTO office so as to engage local traders at grass root level in far-flung areas.

This campaign kicked off with visits to Mandi Bahauddin, and

FBR functionaries. He also expressed difficulties in getting refund of sales tax from the department which is normally delayed. Mr. Khawaja Umar Mehdi in response to his query explained that now refund applications are processed and Refund Payment Orders are issued through automated system even the refund amount is credited in to the taxpayer's bank account automatically. Mr. Tariq, a representative of Trade Association, Mandi Bahuddin,



Khushab /Joharabad. Mr. Mian Muhammad Ghafoor, Advisor Incharge FTO's Regional Office Lahore, along with Mr. Umar Mehdi, Advisor (Customs, S.T & F.E.D) attended the sessions.

Audience was encouraged to feel free to approach the office of Federal Tax Ombudsman for redressal of their grievances against any maladministration committed by the functionaries of the FBR.

Mr. Mudasar Mehdi, President, Tax Bar Association-I in his speech conceded that the traders of the area were ignorant of existence of the office of Federal Tax Ombudsman and its functions.

He, however, complained as to why taxpayers are asked again and again to provide more documentary evidences at the time of refund application when all relevant material and necessary documents are already provided to the department at the time of refund application, which is clearly maladministration on the part of the

expressed his views that no doubt FTO Organization is performing fairly and disposing of the complaints in very less time but after getting a favourable decision from F.T.O, taxpayers bear unfavourable consequences from the department.

Mr. Sagheer Rana, President, Tax Bar Association-II, Mandi Bahuddin, expressed his views about the large number of refund cases lying pending before FBR. He said that we believe that Federal Tax Ombudsman should take Suo Moto action in these cases by exercising his own motion powers. He also suggested that SMEs should be given adequate relief so that doing business could be easy for them. Mr. Munawar Ghafoor explained that some own motion cases have already been brought into the notice of Federal Tax Ombudsman and FTO's Office is working on these cases and anyone found guilty would not be spared.

## Huge Under-Reported Pendency Leads to Inspection of RTO Faisalabad

In an Own Motion Case against Commissioner Inland Revenue (Appeals) Faisalabad, an inspection team of FTO's Office conducted inspection of RTO Faisalabad.

The inspection team comprised of Mr. Muhammad Tanvir Akhtar, Advisor FTO's Office, Islamabad, Mr. Nazir Ahmad Ganjana, Advisor IT, FTO's Office Lahore and Mr. Shahid Ul Hassan Chatta CIR (Appeals III), Lahore. The complaint revolved around the allegation of "delayed/non release of appellate orders after hearing" which adversely impact the taxpayers as pending decisions affect the recoveries. It was observed that from August 1, 2017 to December 31, 2018, the pendency increased from 1102 to 1497. However the record verified that actual pendency stands at 2442.

The inspection team submitted the following findings/observations to Hon'ble FTO.

1. It is a serious case of misreporting involving massive revenue which not only adversely exposed state exchequer but created an equally detrimental situation for hundreds of taxpayers.

2. Any hasty or extra-expeditious disposal of the huge backlog by the officer under inspection may negatively impact either the department or taxpayers or both.

3. Previously for Commissioners Appeals across the country there was a mandatory "Monthly Disposal Register" which contained date of filing of appeal and date of service of order. This register needs to be restored.

4. FBR has prescribed an Appeal Register which is mandatory for all Commissioners Appeals.

5. The inspection in the instant case badly exposes FBR's Appellate System wherein there is weak "In-House Cross Check" for the reported figures/numbers.

6. Though RTOs and Commissioners Appeals are mostly do not talk to each other. Present Vertical Reporting module need to be replaced with Horizontal Reporting.

7. Currently FBR has no mechanism to rationalize the workload of Commissioners Appeals.



### Expansion in Tax Net Impossible Without Solving The Issues of Existing Taxpayers: Hon'ble FTO

**F**ederal Tax Ombudsman Mushtaq Ahmad Sukhera has proposed reforms in the tax system to expand tax net and facilitate taxpayers. He also urged the business community to approach his office for the resolution of complaints about income tax, sales tax, customs and federal excise duty.

Addressing traders and industrialists during a meeting at the Sarhad Chamber of Commerce and Industry (SCCI), Hon'ble FTO said his office was taking steps to resolve the issues of taxpayers and address their complaints by carrying out independent investigations about tax maladministration.

He said the he would continue to play its important and effective role against the discriminatory attitude and unjust decisions with taxpayers. He said the tax system should be made simple and easy to increase the government's revenue.

Hon'ble FTO opposed the imposition of additional taxes on registered taxpayers. He said economy would be stabilised with the help of wealth generation. The FTO said new people won't come under the tax net until the problems of the existing registered taxpayers were resolved. He said the payment of rebate and refund was being ensured.

Hon'ble FTO said he had issued directives to the Federal Board of Revenue to make simple tax returns and issue separate forms of tax turns for different sectors.

SCCI senior vice-president Saad Khan Zahid, vice-president Haris Mufti, former president Zahidullah Shinwari, adviser (sales tax and customs) Nasir Masawar Ahmad, adviser of FTO (regional office), Peshawar, Abdul Wadood Khan, members of the chamber's executive committee, traders and industrialists also shared views on the occasion.

SCCI SVP Saad Khan declared the Federal Tax Ombudsman an effective forum to address the taxpayers' complaints and provide justice to them. He said taxpayers should avail the services of FTO for amicable resolution of issues pertaining to income tax, sales tax, customs and federal excise duty and subordinate institutions of FBR. Mr Saad praised the FTO for framing business-friendly policies and services, which ensured the provision of speedy relief to business community.

Zahidullah Shinwari called for close liaison between FTO and SCCI saying terrorism-hit business of Khyber Pakhtunkhwa was confronted with host of challenges and difficulties and urged the FTO to give special importance to the community of this region and to play its effective role in issues relating to tax. He said the FTO laws and rules should be made further business-friendly and should be reformed by fulfilling all requirements of justice.

### Quetta Customs Seals 15 Illegal Petrol Pumps After Strict Instructions from FTO

**F**ield Intelligence Unit (FIU) of Customs sealed 15 illegal mini pumps in Saryab Road. Assistant Director Customs Intelligence and Investigation Akmal Durrani told Customs Today that after strict instruction from Federal Tax Ombudsman (FTO), customs team with the assistance of local police sealed 15 mini petrol pumps located in different locations.

Durrani quoted that "We raided these minis pumps and dismantled in the presence of area magistrate, these kinds of illegal pumps in the congested area are also dangerous for lives of citizens, we would not tolerate these types of illegal pumps at any cost".

### Hon'ble FTO Started Inquiry Against Misuse of ATL Facility

**A** complaint has been moved by Zeeshan Shahid through Advocate Waheed Shahzad Butt before the FTO against Secretary Revenue Division, FBR/IRIS (NTN Wing), working at Lahore and all Chief Commissioners Inland Revenue, LTU(s), CRTO(s) & RTO(s).

The complainant has alleged that IRIS/FBR Lahore office unilaterally issued a NTN in his name on April 18, 2018 when he had not submitted any application and later, on the same day, income tax return and wealth statement for tax year (TY)-2017 have been submitted without his knowledge and permission, obviously with the active connivance of someone working in FBR/IRIS. It has been further alleged this is much more than a simple case of forgery.

Certain FBR/IRIS functionaries have deliberately violated the strict protocols instituted for issuance of NTN and their motivation is wholly suspect, when on the same day NIL income tax return with NIL wealth statement have been filed / submitted for Tax Year 2017. Their actions are contrary to the law and also attract the provisions of Section 2(3) of the FTO and Electronic Crime Laws.

The violation of prescribed protocols being contrary to the law is tantamount to severe maladministration of justice and absolute cheating not only with innocent citizens but also with the national exchequer.

Hon'ble FTO has issued notice to the Secretary Revenue Division/Chairman FBR and summoned the record for massive irregularities in misuse of the ATL facility, evasion of WHT by non-filers, unauthorized CNIC access, unilateral issuance of NTN, filing of unauthorized income tax return, wealth statement, causing huge loss of revenue in active connivance of some department officers.



## Hon'ble FTO Probes "Misuse Of Authority" By FBR Officials

**H**on'ble Federal Tax Ombudsman (FTO) has initiated probe on a complaint of misuse of authority by Federal Board of Revenue (FBR) officials for recovering funds from bank account of complainant by considering him as a proprietor of an organisation owned by Punjab government.

Hon'ble FTO has issued notice to the Secretary Revenue Division, FBR, and Chief Commissioner concerned in a complaint filed by a former employee of Punjab government through tax lawyer Waheed Shahzad Butt against FBR chairman, Minister of State for Revenue, Muhammad Irfan Raza, commissioner-IR/director Internal Audit, Abdul Rauf Mayo, deputy commissioner-IR.

Earlier, the complainant has challenged the FBR official's action to recover the tax default amount of government of Punjab from his bank account and denying the relief granted by the FTO by filing representation before the President of Pakistan wherein LHC held that "case of the petitioner is one of maladministration for which the FTO has jurisdiction" and as a result, order passed by the President, has been set aside with the directions to refund the amount within two weeks.

The complainant states "Through present complaint the complainant questions the working of FBR functionaries to play with

the precious resources of national exchequer (taxpayers money) under the umbrella of powers available with IRS officials and ultimate wastage of taxpayers money in futile litigation either by passing patently illegal orders or retaining taxpayers money in shape of refunds. Tax authorities are not taking action against real culprits responsible for extreme maladministration of justice, working under their own umbrella.

Above all, respondents are avoiding appropriate departmental/disciplinary action against the real culprits responsible for grave injustice with the complainant whose life time savings were snatched from the bank account of the complainant by wrongly posing him as owner in some department of Punjab government, the complainant said.

LHC ordered that the case of the petitioner as argued is one of maladministration for which the FTO has jurisdiction. The respondents are directed to refund the amount of the petitioner recovered from his bank account within two weeks" time of receipt of certified copy of this order.

### Daily Business Recorder

## NAB Initiates Probe into Rs. 933m Faisalabad Dry Port Scam On The Recommendations of Federal Tax Ombudsman

**T**he National Accountability Bureau (NAB) has started its investigation into the Rs933 Faisalabad dry port scam, sources revealed on Wednesday.

The Federal Tax Ombudsman (FTO) had recommended NAB Lahore to take up the Faisalabad dry port matter based on an inquiry report submitted by the tax department.

The tax department had conducted an inquiry into matters pertaining to import clearances through Faisalabad dry port during the period from November 17, 2011, to August 11, 2013.

The tax officials, in their findings, revealed that the commercial counsellors and the shipping lines, in order to reconcile the export and import declarations/documents, did not realize in the given timeline.

The fractional retrieval of the same resulted in partial variation of under-invoicing, misdeclaration and presentation of forged invoices.

On the basis of this fractional information, a short paid amount of duty and taxes amounting to Rs441,434 was detected in GD number FDRY-HC-773 dated 29.11.2012. Furthermore, the commercial counsellor posted in Germany informed that an invoice presented in GD number FDRY-HC-1105 dated 08-06-2012 was prima facie found bogus.

In addition, the tax department stated in the report that the scrutiny of clearance data, in the absence of factual reporting, transpired that imported goods were misclassified, resulting in short payment

of duty/taxes amounting to Rs36,435,831. Through this misclassification, the items, including juice extractor, bakery roaster, coffee machine and medical equipment, imported in old and used condition, were released, which were otherwise not importable in terms of Serial 9 & 12 of Import Policy Order 2009 in vogue at that time.

The report stated that the aforementioned findings were interim and could not be concluded due to the fact that verification from all quarters could not be received due to time-bound exercise.

The audit team tried its level best to probe the prior import verifications by calling export documents from the country of origin through commercial counsellors/shipping lines and simultaneously the post-release verification of sale of imported goods by calling sales tax invoices & sales tax returns from the importers. However, no one turned up to provide complete information.

The report stated that the customs officials had also received a response from six commercial consulates based in Canada, France, Germany, Korea, Netherland, Singapore and UAE.

The committee stated that in order to make the report productive, the committee was of the considered opinion that MCC Faisalabad may determine negligence of the officers/officials responsible for the revenue loss to the tune of Rs85.12 billion, the report added.

### Custom Today



## Summary Of Federal Tax Ombudsman Annual Report 2018

**A**nnual Report 2018, contains performance of the Federal Tax Ombudsman (FTO) office, regarding complaint handling, implementation of recommendations and relief provided. It also contains steps taken for institution building, interaction with FBR, important stakeholders and outreach activities. Some Sections contained in the report relate to cases disposed of, feedback and complaint filing procedure.

During 2018, 2338 complaints including 179 own motion cases, were processed, compared to 2101 complaints in 2017. Out of these, 1880 complaints were disposed off during 2018, as against 1860 during 2017. Only 7.29% of the Recommendations were challenged, out of which 62.69% were upheld by the Hon'ble President of Pakistan. Implementation status has improved to 89.60% compared to 84.60% during 2017. In total 1166 refund related complaints were filed which constitute 60.8% of the total 1918 fresh complaints. With the FTO's intervention, stuck up refunds amounting to Rs.6.9 billion were allowed by the FBR compared to Rs.3.2 billion during 2017. Average time taken to dispose of a complaint has come down to 45 days, compared to 47 days during last year, against 60 days time limit.

As way forward and vision of 2019, easier access will be provided to aggrieved persons with extensive use of online systems and social media platforms.

To address systemic maladministration and malpractices in the FBR functioning, a focused approach will be undertaken through 'Own Motion' investigations and inspection of selected field offices. Significant progress made in institution building by (i) introducing IT based business processes, replacing physical movement of files and online processing of complaints (ii) establishment of video link with the Regional Offices (iv) hiring of backup server from Punjab Information Technology Board, for preservation of data (v) Biometric attendance and tracking of leave record of the employees; and (vi) launching of mobile phone application for registration of complaints.

Coordinated outreach campaign was launched which included fifty (50) awareness sessions with trade bodies, legal fraternity and important stakeholders at various cities, by the FTO himself and the Regional Advisors. Print and social media platforms were also harnessed through quarterly Newsletter, Facebook, LinkedIn, Twitter Account, SMS and Email.

Synergy between FTO Office and FBR was improved for speedy disposal of complaints. An extension of Complaint Management Information System (CMIS) was developed for integration of FBR with FTO offices and training in its use imparted to focal persons of FBR.

A number of comprehensive suggestions/recommendations (in the light of investigations and research analysis) were sent to FBR to improve overall office working/practices & systems, these included the areas of HR strategy, Automation, Monitoring, Alternate Dispute Resolution, Simplification of Returns, Charter of Taxpayer's rights, Refunds processing, fixation of Revenue targets, Audit and Auction procedures. Budget proposals were also sent to FBR.

Traditionally FTO office restricted itself to the extent of complaint

handling of aggrieved persons but this year it has moved forward to address the issues of chronic maladministration and improve governance in FBR, through initiation of proactive actions by invoking jurisdiction of 'own motion cognizance' in 179 cases, brief of few important cases is as under:-

In one Own Motion case, mobile phones valuing Rs.1.00 BN were imported through mis-declaration of LEDs, while in two other cases against mis-declared 'GD's of steel scrap, general merchandise goods were imported. In the light of investigations, concrete corrective measures were recommended to the FBR to strengthen risk management/parameters to check effectively misuse of green channel, which was causing huge loss of revenue.

Some other cases of maladministration were also investigated, in which blatant misuse of authority for malafide motives was found.

In this regard any aggrieved person has been given the options to file a complaint by hand, through courier, email or online.



**وفاقی ٹیکس محتسب**

ٹیکس گزاروں کی شکایات کے ازالے کا با اعتماد ادارہ

**شکایات کا منصفانہ، فوری اور بلا خرچ حل**

آپ بلا خوف و خطر ٹیکس گزار نہیں اور اپنا قومی فریضہ ادا کریں۔ اس سلسلے میں کسی بھی شکایت کی صورت میں وفاقی ٹیکس محتسب کا ادارہ آپ کیلئے ہمہ وقت حاضر ہے۔

**شکایات کی نوعیت**

- اختیارات کا غلط استعمال
- تاخیری حربے
- ماددہ
- مداخلت
- بددیانتی
- مداخلت

**ٹیکسوں کی نوعیت**

- فیڈرل ایکسائز
- سیلز ٹیکس
- کمشنز
- انڈسٹریل





## Snapshots of FTO's Office Activities



## Editorial Board

Editor - in - Chief  
Mrs. Sarwat Tahira Habib,  
Secretary, FTO Secretariat

Editor  
Mr. Ghulam Qasim Khan,  
Asstt. Advisor, FTO Secretariat

Sub. Editor  
Mr. Farman Nawaz,  
Manager (Media) FTO Secretariat