Chapter 1

TITLE AND DEFINITIONS

1. Short title and commencement.— (1) These regulations may be called the Federal Tax Ombudsman Investigation and Disposal of Complaints Regulations, 2001.

(2) They shall come into force at once.

2. Definitions.— (1) In these Regulations, unless there is anything repugnant in the subject or context—

(a) “Authorised Officer” means an officer of the Secretariat authorised by the Ombudsman for admission or rejection of complaints at the preliminary examination stage;

(b) “Disposal” means the completion of all proceedings of a complaint, reference or motion;

(c) “examination” means scrutiny of complaints by the Registrar or Authorised Officer at the preliminary stage or by the Officer dealing with the complaint on commencement of investigation;

(d) “Form” means a form appended to these Regulations;

(e) “Head Office” means the principal seat of the Federal Tax Ombudsman Secretariat at Islamabad;
(f) “Hearing “ means the process of ascertaining facts by oral hearing of one or all of the parties, including examination of the record and spot inspection;

(g) “investigation” means enquiry and investigation of allegations raised in a complaint till its disposal;

(h) “Ombudsman” means Federal Tax Ombudsman appointed under section 3 of the Establishment of the Federal Tax Ombudsman Ordinance, 2000 (Ordinance No. XXXV of 2000);

(i) “Record Room” means the record room at the Head Office where the files are consigned after disposal;

(j) “Regional Offices” means the Regional Offices of the Secretariat established at Lahore, Karachi, Peshawar or Quetta or at any other place where it may be established under sub-section (5) of section 9;

(k) “Registrar” includes a Deputy Registrar, Assistant Registrar or any other officer assigned the duties of the Registrar;

(l) “Registry” means an office in the Head Office or Regional Offices where the complaints are presented or received for processing;

(m) “Secretariat” means the entire establishment of the Office of the Federal Tax Ombudsman including the Head Office and Regional Offices; and

(n) “Section” means a section of the Establishment of the Office of Federal Tax Ombudsman Ordinance, 2000 (Ordinance No. XXXV of 2000).
(2) All other terms and expressions used in these Regulations but not defined hereinbefore shall have the same meanings as have been assigned to them in the Establishment of the Office of Federal Tax Ombudsman Ordinance, 2000 (Ordinance No. XXXV of 2000).

Chapter 2

PROCEDURE FOR REGISTRATION OF COMPLAINTS:

3. Presentation of Complaints— (1) A complaint may be filed in accordance with the provisions contained in Section 10 of the Ordinance preferably on FTO-Form “A” available free of cost at the Head Office and Regional Offices.

Provided that till such time Regional Offices at Peshawar & Quetta are not established, all the complaints from the Province of NWFP shall be filed at the Head Office and complaints from the Province of Boluchistan shall be filed at Regional Office, Karachi.

(2) It will be stated in the solemn affirmation that-

(a) previously no complaint on the subject was filed at the Head Office or any of the Regional Offices;

(ii) a representation to the senior officer of the Revenue Division, its Department or Agency 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

(iii) No representation was made.
(3) The territorial jurisdiction of the Head Office and Regional Offices shall be as specified in the Schedule to these 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.

(4) 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 presented personally, and forward it to the Registrar.

(5) The official receiving the complaint shall assist the complainant in filling out the FTO-Form “A”, if such assistance is requested.

4. Examination by the Registrar.— (1) The Registrar or authorised officer shall, on receipt of the complaint from the Registry.—

(a) allot a registration number to the complaint;

(b) examine the complaint alongwith the documents attached thereto;

(c) analyse the main points of the complaint;

(d) enter the main grievance on FTO-Form “B”; and

(e) forward the complaint for admission or rejection by the Ombudsman or the Authorised Officer.
Where a complaint requires further information, verification of facts or documents, the Ombudsman or any person authorised by him, may ask the complainant to provide such information, verification of facts or documents.

**5. Admission and rejection of complaints at preliminary stage—** (1) Where the grievance of a complainant against Revenue Division, Department, Agency or Tax Employee *prima facie* amounts to mal-administration and the complaint is not incompetent under the provisions of sub-section (2) (a), (b) of section 9 or sub-section (3) of the said section and is not barred under the provisions of sub section (1), (2) or (3) of section 10, the Ombudsman or Authorised Officer may admit the complaint for investigation.

(2) Where, *prima facie*, a complaint is incompetent under the provisions of sub section 2 (a), (b) of section 9 or sub-section (3) of the said section or is barred under sub-section (2) or sub-section (3) of section 10 and no special circumstances exist to entertain the complaint or does not require any investigation for any other reason, the Ombudsman may reject the complaint at *limine* stage:

Provided that Ombudsman may, in his discretion, direct that such matter may be resolved informally under section 33 without docketing the complaint.

(3) Where the complaint is admitted under sub-regulation (1), the Registrar or the Authorised Officer as the case may be shall issue an acknowledgement of the receipt of the complaint to the complainant and pass it on to the Officer dealing with the complaint authorised by the Ombudsman to investigate into complaint against the Revenue Division, its subordinate Department, Agency or Tax Employee.
(4) Where a complaint is rejected in *limine*, the Registrar or the Authorised Officer shall inform the complainant the reasons for rejection of the complaint and consign the file to the Record Room.

(5) The Registrar/Authorised Officer shall regularly submit to the Ombudsman lists of complaints admitted for investigation or rejected under this regulation or in which further information, verification of facts or documents are called.

6. Presentation of complaints to Ombudsman and personal hearings.— (1) Ombudsman may hold personal hearings at the time of presentation of complaints or on such dates and time as he may indicate from time to time.

(2) Where a complainant desires to present the complaint in person to the Ombudsman, he shall in the first instance, present it to the Director-General or Authorised Officer at the Head Office or the Registrar/ Authorised Officer at the Regional Office at least two hours before the time of hearing fixed by the Ombudsman under sub-regulation (1).

(3) The Director-General, Registrar or Authorised Officer shall record the particulars of the complaint in FTO-Form “C” and place the complaint before the Ombudsman for personal hearing of the complainant and further orders.

(4) If the Ombudsman is not available on a particular date fixed for hearing, the complainant shall be informed of the next date and time of hearing.

(5) The orders of the Ombudsman on the complaint made under sub-regulation (3) shall be incorporated in FTO-Form “B”.
7. **Complaints against Secretariat staff**— (1) The complaints against any officer or member of staff of the Secretariat shall immediately be forwarded by the Secretary/Additional Secretary/Director General to the Ombudsman for orders.

8. **Preliminary processing of complaints not to be delayed.**— (1) The Registrar shall make every effort so that the registration of the complaints, preliminary examination, submission thereof to the Authorised Officer or Ombudsman, acknowledgements of receipt of complaints after admission and entrustment thereof to the Investigation Officers are not delayed.

(2) Director-General and Incharge, Regional Offices, shall personally ensure speedy processing of complaints before entrustment thereof for investigation.

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**Chapter 3**

**PROCEDURE FOR PROCESSING OF COMPLAINTS BY OFFICER DEALING WITH THE COMPLAINTS**

9. **Entrustment of complaints to Officer dealing with the complaints.**—

(1) For the purpose of investigation of the allegations raised in the complaint, the Ombudsman may, by order in writing, generally or in a particular case, authorise any officer of the Secretariat for carrying out inspection or investigation.

(2) A complaint may be sent for investigation to another Regional Office or, as the case may be, the Head Office, where the grievance is against any Office of the Revenue Division or Tax Employee located within the territorial jurisdiction of such Office:

Provided that the Ombudsman may direct that a case may be investigated by a particular Officer dealing with the complaint or Authorised Officer posted at the Head Office or any Regional Office.
10. Examination of the complaints— (1) The Officer dealing with the complaint or the Authorised Officer shall examine the complaint and prepare a summary of the complaint in FTO-Form “D”;

(2) Where a complaint—

(i) does not pertain to Revenue Division defined in sub-section 7 of section 2 or Tax Employee as defined in sub-section (10) of section 2, or

(ii) is barred under paragraphs (a) or (b) of sub-section (2) of section 9; or

(iii) is not admissible under sub-section (3) of section 9; or

(iv) cannot be entertained under sub-section (2) of section 10 being anonymous or pseudonymous; or

(v) does not disclose any mal-administration, the Investigation Officer shall record his opinion and submit it to the Ombudsman for orders.

(3) Where the Officer dealing with the complaint or Authorised Officer finds that the grievance relates to the Revenue Division or Tax Employee which falls within the jurisdiction of Ombudsman and prima facie there appears a mal-administration on the part of the Revenue Division/Department or Tax Employee, but there is insufficient material on the record or there are doubts about the genuineness of the complainant, the Officer dealing with the complaint or Authorised Officer shall address a communication to the complainant for additional information, verification of facts or documents to be submitted within fourteen days and if the complainant does not respond or fails to satisfactorily answer the queries made, the Officer dealing with the complaint shall record his opinion and submit the complaint to Ombudsman for its rejection.
(4) If a complaint contains allegations of corruption or a crime, it may be verified from the complainant by writing to him for confirmation of the allegations made in the complaint.

(5) If a complaint is complete in all respect and falls within the Ombudsman’s jurisdiction and *prima facie* a case of mal-administration is made out, the Officer dealing with the complaint or Authorised Officer shall proceed to issue a notice to the Secretary Revenue Division and the person who is alleged in the complaint to have taken or authorised the action complained of calling upon him to reply to the allegations contained in the complaint.

11. **Reply from the Revenue Division/Department/Agency/Tax Employee.**— (1) A reply from the Revenue Division, its subordinate Departments/Office and Agency or Tax Employee in respect of the allegations contained in the complaint shall ordinarily be called for in writing:

Provided that in emergent cases requiring immediate action or to avoid recurrence of any mal-administration, Ombudsman may call for the reply through telex, fax, E-mail or any other means of communication:

Provided further that such reply shall, on its receipt be placed before the Ombudsman forthwith for further directions.

(2) The notice for submission of reply under sub-section (4) of section 10 shall be addressed to the Secretary Revenue Division or any officer nominated/designated by him to receive the notice and to any other officer who is alleged in the complaint to have taken or authorised the action complained of.

(3) The notice calling for a reply shall accompany a copy of the complaint or relevant extract of the complaint highlighting the grievance of the complainant, the alleged nature of mal-
administration and the relief sought by the complainant alongwith all relevant documents attached with the complaint.

(4) The reply shall generally be submitted within fifteen days, but where the Revenue Division, its subordinate Departments/Office, Agency or Tax Employee satisfies the Federal Tax Ombudsman or any officer authorized by him in writing, that there was sufficient cause for not filing the reply within such time, an extension for a further period up to fifteen days may be extended.

12. List of principal officers of the Revenue Division.

(1) The Director General at the Head Office and Officers Incharge of the Regional Offices shall maintain a list of principal officers of administrative units of Revenue Division, its sub-ordinate offices and agencies and where Secretary, Revenue Division has nominated/designated an officer to receive notices on his behalf, list of such officers shall also be maintained.

(2) The Head Office shall maintain a list of principal officers and their nominees throughout Pakistan and shall update it every month.

(3) The Designated Officer shall bring to the notice of the Director General and Officers Incharge of the Regional Offices whenever any information is received by them in respect of any change of the principal officer or his nominee.

13. Revenue Division’s reply on allegations of the complainant.— (1) Where the Revenue Division, its subordinate department, agency or Tax Employee replies that the grievance of the complainant already stands redressed or relief has been provided to him on receipt of the complaint from Ombudsman Office, the complaint may be disposed of pursuant to the Findings of Ombudsman after confirming the position from the complainant.
(2) In a case where the Revenue Division, its subordinate department, agency or Tax Employee replies that for the relief sought the complainant was required to fulfill certain procedural formalities as provided by law, the Federal Tax Ombudsman or the Authorised Officer, if he deems fit, may direct the complainant to complete such formalities and if no information is received by the date fixed by the Officer dealing with the complaint, it shall be presumed that relief sought by the complainant has been provided or the complainant no more intends to pursue the matter.

(3) If no reply is filed even after the extended time, a notice shall be issued to the Revenue Division to depute a responsible officer with complete file on the subject and to appear before Ombudsman or the Authorised Officer to explain the reasons for non-submission of reply.

14. Rejoinder.— (1) Where the Revenue Division, its subordinate department, agency or Tax Employee contests the allegations raised by the complainant, the Officer dealing with the complaint shall, if he is not satisfied with the reply of the Revenue Division, its subordinate department, agency or Tax Employee address in question form to the Revenue Division, its subordinate department, agency or Tax Employee for elucidation of specific questions and, where he is satisfied that in the light of the reply of Revenue Division, its subordinate department, agency or Tax Employee, any clarification in respect of the allegations contained in the complaint is required, the complainant shall be asked to submit a rejoinder by a specified date, failing which the case shall be disposed of on the basis of available record.

(2) The rejoinder shall contain reply to the specific questions raised in the reply of the Revenue Division, its subordinate department, agency or Tax Employee or asked by the Officer dealing with the complaint instead of reiterating the allegations made in the complaint.
Provided that where the Revenue Division, its subordinate department, agency or Tax Employee makes a request that any portion of the reply or any document annexed to it may be kept confidential, such portion of the reply, or, as the case may be, documents shall not be sent to the complainant unless Ombudsman decides otherwise.

(3) On receipt of rejoinder from the complainant, if the Officer dealing with the complaint finds that the complainant is satisfied with the reply of the Revenue Division, its subordinate department, agency or Tax Employee and does not desire to pursue his case any further, the complaint shall be disposed of pursuant to the Findings of the Ombudsman.

(4) Where the complainant reiterates his stand or opposes the claim of the Revenue Division, its subordinate Department, Agency or Tax Employee without any evidence or reasoning and the Officer dealing with the complaint is of the opinion that the case of mal-administration is not made out or proved, he shall draft the Findings for rejection of complaint giving reasons thereof and forward the same to the Ombudsman for approval.

(5) If the Officer dealing with the complaint is of the opinion that the case needs further probe, he shall bring out the controversial points between the parties for determination.

15. Further investigation.— (1) The Officer dealing with the complaint may, for resolving the controversy,—

(a) obtain further comments from the Revenue Division, its subordinate department, agency or Tax Employee;

(b) seek clarification of any specific issue from the Revenue Division, its subordinate department, agency or Tax Employee or the complainant;
(c) call the representatives of the Revenue Division its subordinate department or agency, Tax Employee and the complainant for hearing;

(d) make inspections, inspect record and ask for production of record;

(e) require evidence to be produced by affidavits; and

(f) record the statement of the parties and witnesses on oath;

Provided that, as far as may be, clarification, inspection and recording of evidence shall be confined to specific questions or points of controversy between the parties.

16. **Hearing of cases.**— (1) Hearing in a case shall be fixed where vital issues remain unresolved through correspondence.

(2) As far as may be, and officer of the Revenue Division, its subordinate Department, or Agency shall not be summoned by name for hearing provided he is not a person who is alleged in the complaint to have taken or authorized the action complained of. The Revenue Division, its subordinate Department, or Agency shall ordinarily be asked to depute an officer fully conversant with the facts of the case for the purpose of hearing.

(3) Heads of the Ministries, Departments or Divisions or the officers of the rank of Additional Secretaries and above shall be summoned only with the approval of the Ombudsman.

(4) The hearing shall not be adversarial but in the nature of conference for ascertaining facts, practice and procedures of the Revenue Division, its subordinate Department, or Agency relevant to the investigation and efforts shall be made to resolve the matter through informal discussion and persuasion.
(5) The mutual agreement or undertaking given by parties may be recorded and signed by them or by the persons representing the parties.

(6) If for any reason, the hearing is to be adjourned or fixed for another date or time, the Officer dealing with the complaint shall inform both the parties well in time the next date of hearing and time thereof.

17. Inspections.— (1) Where an inspection of a place or record at a particular place or site is necessary, the Officer dealing with the complaint shall, with the approval of the Ombudsman, proceed for the inspection of the place, site or record, as the case may be, after due intimation to the Secretary, Revenue Division.

Provided that, if the place of such inspection falls within the jurisdiction of any other Regional Office or Head Office, the case file may, with the approval of Ombudsman be sent to such Regional Office or Head Office, highlighting the points in issue involved in the matter for carrying out inspection of the site or record, as the case may be.

(2) The file of the case shall be returned to the Officer dealing with the complaint after inspection of the place, site or record, as the case may be, with the report of such inspection.

18. Requisitioning of record.— (1) Where it is necessary, the record of Revenue Division, its subordinate Department, or Agency may be directed to be produced under sub-section (9) of section 10 and any person may be required to furnish information under sub-section (2) of section 14:

Provided that if any portion of the record is required to be retained, a copy thereof shall be prepared and placed on the file for consideration.
19. **Visit of the Revenue Division.**— The Investigation Officer may, with the approval of Ombudsman, visit the Revenue Division, its subordinate Department/Offerce, or Agency and discuss one or more cases relevant to the Revenue Division, its subordinate Department/Offerce, or Agency after due intimation to the Secretary, Revenue Division for the purpose of creating an environment of mutual trust for expeditious disposal of complaints.

20. **Information to the complainant.**— (1) At any stage during the investigation, where the Officer dealing with the complaint desires to seek clarification on certain issues from the complainant, he may ask him on telephone or through a letter to appear before him and likewise where the complainant approaches him to ascertain the position of his case, he shall be briefed about the updated position of the case. The Officer dealing with the complaint will enter in the Diary-sheet the communications made or received by him.

   (2) During the investigation of protracted cases where disposal thereof is likely to take more than sixty days for resolution, the complainant shall be posted on the development of his case at least once in every month.

21. **Transfer of cases.**— (1) Where the office or sub-ordinate department of the Revenue Division against which complaint has been made is located within the territorial jurisdiction of any other Regional Office or the Head Office, Ombudsman may transfer such complaint to the concerned Regional Office or the Head Office, as the case may be.

   (2) Whenever a case is transferred under sub-regulation (1), a brief summary of the proceedings conducted till the date of transfer shall be recorded on the order sheet.
22. Maintenance of files.— (1) The Officer dealing with the complaint shall ensure that the record of every complaint is properly maintained, the proceedings are reflected in chronological order in the Diary Sheet as given in FTO-Form “E”.

(2) The case file shall contain the following particulars on its cover namely:

(a) Registration number of the complaint;

(b) Date of receipt of the complaint by the Registrar;

(c) Complainant’s name and address;

(d) National Tax Number;

(e) Name of the Department/Agency complained against;

(f) Brief subject of the complaint;

(g) Date of hearing;

(h) Date of Final order;

(i) Date of intimation of order; and

(j) Date of consignment to record.

(3) The Diary Sheet (FTO-Form “E”) shall contain record of actions taken with dates for further processing and shall be used as noting part of the file for obtaining orders, instructions and directions of the Ombudsman.
Chapter 4

PROCEDURE FOR DISPOSAL OF COMPLAINTS

23. Completion of investigation. — The investigation in a case shall, with the approval of Ombudsman, be closed when it is found that—

(ii) no mal-administration was involved in the case;

(iii) the Division, its subordinate department or agency alleged to have committed mal-administration does not specifically fall within the jurisdiction of the Ombudsman;

(iv) The Revenue Division, its subordinate department, agency or Tax Employee was not at fault as particular procedure has to be adopted or formalities have to be followed by the complainant to get redressal of his grievances;

(v) The complainant has failed to furnish the necessary information or supply relevant documents or does not respond, despite reminders;

(vi) The relief had already been provided to the complainant before he lodged the complaint with the Ombudsman and the complainant confirms the redressal of his grievance;

(vii) The complainant was entitled to relief and the Revenue Division, its subordinate Department, Agency, or Tax Employee has provided the relief to the complainant;
(viii) The complainant is satisfied with the reply of the Revenue Division, its subordinate Department, Agency, or Tax Employee, and does not wish to pursue the case any further or withdraws the complaint;

(ix) The complainant is not entitled to the relief claimed or the partial relief to which he was entitled has already been allowed; and

(x) The Revenue Division, its subordinate Department, Agency, or Tax Employee was responsible for mal-administration and causing injustice to the complainant. The Federal Tax Ombudsman shall communicate his Findings with a recommendation to the Revenue Division.

24. Findings of the Ombudsman.— (1) In all cases where investigation has been completed under Regulation 23, the officer dealing with the complaint shall, subject to directions of Ombudsman, prepare draft Findings on FTO-Form “F”.

(2) The draft Findings shall be simple, impersonal, persuasive and arranged in paragraphs duly numbered in chronological order.

(3) At the Head Office the draft Finding shall be submitted to the Ombudsman through his Secretary, while the Regional Offices shall dispatch the drafts to Secretary to the Ombudsman, if so instructed, otherwise those shall be submitted to Ombudsman during his tour to the respective Regional Offices.

25. Implementation of Findings.— (1) After the Finding is signed by Ombudsman, –

(a) all drafts shall be destroyed;
(b) the signatures of Ombudsman on the copies of the Findings prepared by the Office shall not be copied and only his name, designation and date shall be communicated to the parties; and

(c) the copies of the Findings shall be authenticated by the Officer dealing with the complaint and dispatched to the complainant and Revenue Division, its subordinate Department, Agency, or Tax Employee.

(2) Important Findings may be circulated to the Regional Offices for information, while with the approval of Ombudsman, selected cases may be sent to Public Relations Section at the Head Office for publication and Law Reports.

(3) Where a complaint is rejected, it shall be consigned to the Record Room, while where Ombudsman has made recommendations to the Revenue Division under sub-section (1) of section 11, the file shall be retained by the Consultant/Director (Implementation) till the reply of implementation of the recommendations is received.

(4) Where the Agency and the complainant confirm within the specified time that the recommendations have been complied with, the file shall be consigned to the Record Room.

(5) If the Agency gives reasons for not complying with the recommendations, a copy of such reasons shall be forwarded under sub section (3) of section 11 to the complainant.

(6) On receipt of reply from the complainant, the Officer dealing with the complaint shall examine the reasons put forth by the Revenue Division pointing out any material irregularity or illegality in the Findings, including the fresh grounds requiring reconsideration and put the case to Ombudsman for his orders.
(7) Where the Ombudsman finds that the matter requires reconsideration, he shall, before making an order provide an opportunity to the complainant or the Revenue Division, as the case may be, of hearing or explaining his or its point of view.

26. Special reply.— (1) Where the recommendations have been made to the Revenue Division/Agency and the reasons put forth by it under sub section (2) of section 11 are not to the satisfaction of the Ombudsman, a special report to the President may be initiated under sub section (4) of section 11 for which a show cause notice in FTO-Form “G” shall be issued to the Agency/Department informing it about the decision of the Ombudsman for making such report.

(2) When an Agency/Department complies with the recommendations before making of special report, the case shall be closed and the special report shall not be forwarded.

(3) If after receipt of the recommendations of Ombudsman, an Agency/Department does not within the specified time comply with the recommendations or gives reasons to the satisfaction of Ombudsman for non-compliance, proceedings shall be initiated by the Ombudsman for Defiance of Recommendations.

27. Proceedings under Defiance of Recommendations.— (1) Where a tax employee is *prima facie* responsible for non-compliance of the recommendations of the Ombudsman or of not giving reasons for non-compliance of the Findings to the satisfaction of Ombudsman, he shall be served with a notice to show cause in FTO-Form “H” as to why proceedings for “Defiance of Recommendation” may not be initiated against him.

(2) After considering all the facts of the case, including the cause shown by the tax employee in response to notice under sub-regulation (1), the Ombudsman may report the matter to the President under sub-section (1) of section 12.
28. Communication of orders of the President.— (1) The orders of the President passed on a representation of the Revenue Division or the complainant on the special report or on report for Defiance of Recommendations shall, on receipt by Ombudsman Office, be communicated to the Revenue Division/Tax Employee, the complainant and any other authority concerned for information and appropriate action.

(2) Where the President, on representation, special report or report for Defiance of Recommendations directs for re-investigation or further investigation of a matter, such matter shall be dealt with in accordance with these Regulations.

Chapter 5

MISCELLANEOUS

29. Monthly Progress Report.— (1) Every Officer dealing with the complaint shall submit monthly reports in FTO-Form “I” to the Computer Section at the Head Office for onward submission to the Ombudsman.

(2) The officers at the Regional Offices shall submit monthly reports through Incharge Regional Offices who may add their comments on the covering note.

30. Notices.— (1) A notice in FTO-Form “J” shall be issued to the complainant by registered post or through telex, fax, E-mail or any other means of communication, if he fails to –

   (a) furnish required information or documents;

   (b) confirm or verify the complaint or its contents;

   (c) submit rejoinder or rebuttal within the specified time;
(d) confirm the compliance of the procedural requirements of Agency; and

(e) confirm the provisions of relief.

(2) If any Agency/Department does not furnish comments within the specified time or extended period despite reminder, a notice to show cause shall be issued to such Agency in FTO-Form “K”.

(3) Where Revenue Division, its subordinate Department, Agency, or Tax Employee fails to comply with the directions of the Ombudsman and a disciplinary action under sub section (5) of section 14 is contemplated, a notice to show cause shall be issued to him in FTO-Form “L” and where the Ombudsman decides to initiate criminal or disciplinary proceedings against such tax employee or functionary under sub section (6) of section 14, a notice to show cause may be issued to him in FTO-Form “M”.

(4) Where the Ombudsman rejects a complaint being false, frivolous or vexatious and decides to award compensation to Revenue Division, its Subordinate Department, Agency, or Tax Employee or other functionary under sub section (4) of section 14, before awarding such compensation, the Ombudsman may issue a notice to show cause to the complainant in FTO-Form “N”.

(5) Where Ombudsman contemplates to proceed against the Revenue Division, its Subordinate Department, Agency, or Tax Employee or other functionary for contempt of his Office, a notice to show cause may be issued in FTO-Form “O”, while in a case where such proceedings are contemplated against the complainant or any other person, such notice shall be issued in FTO-Form “P”.
(6) Where the Ombudsman considers that the complainant has suffered loss or damage on account of mal-administration of the Revenue Division, its subordinate Department, Agency, or a Tax Employee or any other administrative department and deserves awarding of compensation under section 22 a notice to show cause in FTO-Form “Q” before awarding compensation may be issued.

(7) As far as may be, all notices shall be issued under registered cover or through telex or fax or E-mail or any means of communication; and special care shall be taken to record correct mailing address.

(8) Separate registers shall be maintained by each Officer dealing with the complaints to record the particulars of cases in which notices are issued under these Regulations.

(9) The form of the notices specified in these Regulations shall, as far as possible, be followed, while the contents of notices may be varied keeping in view the facts of each case and directions of the Ombudsman.

31. Consignment of files to Record Room.— (1) All cases disposed of shall be consigned to the Record Room within one month of finalization of the case.

(2) The Officer dealing with the complaint shall fill in the FTO-Form “R” and a copy each of such forms shall be sent to the Registry and Computer Section at the Head Office for updating the record whereafter the file shall be forwarded to the Registrar who shall briefly record the date of Findings, nature of decision and name of the officer dealing with the complaint in the relevant registers and attach a copy of FTO Form “R” to FTO Form “B” attached to the file and pass on the file to the Record Room

32. Reference from the President and other authorities etc.— Where, on reference by the President or the Senate or the National Assembly or by motion of the Supreme Court or a High
Court or on his own motion under sub section (1) of section 9, the Ombudsman may investigate into any allegation of mal-administration on the part of the Revenue Division, its Subordinate Department, Agency or any Tax Employee, such reference or the motion shall be dealt with in accordance with these Regulations as the reference or, as if the case may be, motion was a complaint against Revenue Division, its Subordinate Department, such Agency or Tax Employee and the provisions of these Regulations shall, *mutatis mutandis*, apply thereto.