

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

COMPLAINT NO.0128/KHI/ST/2024

Dated: 04.01.2024* R.O Karachi

Mr. Muhammad Saleem, Proprietor

...Complainant

M/s Muzzakir Enterprises,

CNIC 4200026852651

Shop # 65-C, 1st Floor, Gate # 3,

Cochinwala Market, Karachi.

Versus

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer

: Mr. Badruddin Ahmad Quraishi, Advisor

Appraisal Officer

: Mr. Muhammad Nazim Saleem, Advisor

Authorized Representative

: The complainant in person

Mr. Muhammad Rafiq & Imran Rafiq, ITP

Departmental Representative

Mr. Aqeel Awan, ADIR, CTO Karachi

FINDINGS/RECOMMENDATIONS

The above-mentioned complaint was filed against the DCIR / Investigating Officer, RTO Faisalabad in terms of Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) for the alleged illegal issuance of summon dated 22.11.2023 without jurisdiction in a Tax Fraud case of Rs.1810 Million wherein **complainant's FBR IRIS User ID/ Password was hacked multiple times during 16.08.2022 to 24.09.2022 with IP addresses mostly of Islamabad / Rawalpindi/ Quetta changing tax profile, business names, cell number & email address of the complainant and even sales tax return was filed by Fraudster / cyber criminals on behalf of the complainant for tax period July 2022.**

2. Briefly, the complainant is an individual proprietorship running the business of textile under the business name of Muzzakir Enterprises at CochinWala market, Saddar Karachi, and registered

in sales tax since 15.07.2013. As per complaint, while trying to file a sales tax return for the tax period July 2022 on 16.08.2022, the complainant came to know that his ID had been hacked and his mobile no, email address, business name, as well as business activity, had been amended / changed. The complainant immediately emailed FBR helpline and the Member IT at 6:42 pm on 16.08.2022 for necessary correction. The Member IT forwarded the complaint to CEO PRAL after five days on 22.08.2022 who subsequently forwarded the complaint further to his six subordinates. Then on 17.08.2022, the ID of the complainant was hacked again and a sales tax return was filed at 23:49:22 declaring a taxable supply of Rs. 84,916,981 for the tax period July 2022. The Complainant approached the Chief Commissioner, CTO Karachi vide letter dated 18.08.2022 for protection of his ID and necessary correction. Every time, the complainant updated his profile with correction, the Hecker / Fraudster changed the profile with unrelated business names on the same date. The Complainant revised his sales tax return with correction but the Hecker filed a revision application on IRIS on 01.09.2022. The chronology of hacking incidents is as follows:

DETAILS OF HACKING AND CHANGE OF ORDERS U/S 181 Since
16.08.2022

S#	Date	Time	FBR Bar Code Number	Remarks	
	28-Jan-20	10:36:18	100000067585213	OLD UPDATED FORM U/S 181	
1)	16-Aug-22		100000128573912	Hacked / Email Changes/ Mobile No. Changed / Profile Changes Business Names and Activities.	HACKED
2)	17-Aug-22		100000128629875	Profile Updated by Taxpayer	
3)	17-Aug-22	16:44:29	100000128629875	HACKED- Changes in Profile by Hacker showing same Order No. / Profile Changes Business Name & Activities Changes/ Sales tax return	HACKED

				Submitted with Fake Sales	
4)	17-Aug-22	23:49:22	Month JULY 2022	Sales tax return Submitted with Fake Sales	HACKED
5)	19-Aug-22		100000128735807	Profile Updated by Taxpayer	
6)	26-Aug-22	12:38:27	100000129076833	HACKED-Changes in Profile by Hacker / Profile Changes Business Name & Activities Changes/3 new businesses were added	HACKED
7)	30-Aug-22		100000129263923	Profile Updated by Taxpayer	
8)	30-Aug-22	18:12:22	100000129263923	HACKED - Same Order No./ Business Name Changes / activities not related	HACKED
9)	1-Sep-22	03:28:53	100000129341560	Revision Sales Tax Return Request	HACKED
10)	1-Sep-22	20:48:19	100000129393944	Profile Updated by Taxpayer	
11)	5-Sep-22		100000129393944	HACKED-Changes in Profile by Hacker / Profile Changes Business Name & Activities Changes/16 new businesses were added	HACKED
12)	7-Sep-22	11:32:25	100000129882114	Profile Updated by Taxpayer	Portal Showing Order Hacked
13)	7-Sep-22	12:34:31	100000129888027	HACKED-Changes in Profile by Hacker / Profile Changes Business Name & Activities Changes/16 new businesses were added	HACKED
14)	11-Sep-22		100000130205541	Profile Updated by Taxpayer	
15)	12-Sep-22		100000130205541	HACKED-Same ORDER No. Changes in Profile by Hacker / Profile Changes Business Name & Activities Changes/13 new businesses were added	HACKED
16)	16-Sep-22		Updated by Department	NTN VERIFICATION AVAILABLE	
17)	19-Sep-22		ORDER IS NOT APPEARING IN PORTAL	NTN VERIFICATION AVAILABLE	HACKED

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18)	22-Sep-22	12:12:28	100000131147069	Profile Updated by Taxpayer	
19)	23-Sep-22		100000131291222	HACKED-Changes in Profile by Hacker / Profile Changes Business Name	HACKED
20)	24-Sep-22	21:22:40	100000131435145	Profile Updated by Taxpayer	
21)	24-Sep-22		100000131435145	HACKED-Changes in Profile by Hacker / Profile Changes Business Name	HACKED
22)	3-Oct-22	11:08:33	100000132742217	Profile Updated by Taxpayer	

3. The Complainant approached this Forum of FTO vide complaint # 3979/KHI/ST/2022 on 08.09.2022 seeking security and protection against hacking of User ID, password, and business profile. After hearing, the complaint was closed vide decision dated 25.10.2022 when the incidents of hacking stopped after 03.10.2022. Thereafter, all of a sudden, after one year, the complainant received a summon dated 22.11.2023 to appear in person under section 37 of the Sales Tax Act 1990 (the Act) from the Investigating officer/DCIR RTO Faisalabad for joining the investigation because a FIR no. 01/2023 dated 31.10.2023 was lodged against Saleem International of Skardu in a tax fraud case involving tax evasion of Rs.1810Milliondeclaring a business transaction of Rs. 4.655 billion on behalf of the complainant; hence this complaint seeking relief from fraudulent activity and protection against cyber criminals.

4. The complaint was referred to the Secretary, Revenue Division for comments, in terms of Section 10(4) of the FTO Ordinance read with Section 9(1) of the Federal Ombudsmen Institutional Reforms Act, 2013. In response, the Chief Commissioner, RTO Faisalabad vide letter dated 04.01.2024 submitted a report of the Investigation Officer /DCIR RTO Faisalabad dated 30.12.2023 stating that an investigation in FIR No. 01/2023 dated 31.10.2023 under section 37 of the Act against an accused Mr. Muhammad Saleem, Proprietor of M/s Saleem

International, Faisalabad in massive tax fraud of Rs. 1810 million was being carried out wherein the accused/fraudster had claimed input tax of Rs.791.341 million against sales tax invoices issued by the complainant. It was further stated that as per the Invoice Management System Data of the Complainant, sales/supplies amounting to Rs. 4,654,949,088 with an output tax of Rs. 791,341,344 were initially declared in Annex-C of the Sales Tax return for August 2022 but as soon as the invoices were claimed by the accused M/s Saleem International, Faisalabad, the invoices were deleted from the Annex-C. Thus, it was a managed tax fraud wherein the complainant had caused loss to the national exchequer of Rs. 791.341 million. The DCIR also raised a preliminary objection regarding the bar of jurisdiction under section 9(2)(a) of the FTO Ordinance as the case was subjudice before the Court of Special Judge Customs, Taxation & Anti-Smuggling Lahore.

P 5. To investigate the issue of cybercrime, the CEO of PRAL was asked to furnish the details of data login along with the complete IP address in the instant case during the hacking period. In response, the Senior User Support Officer PRAL vide letter dated 07.02.2024 submitted that the sales tax return for the tax period July 2022 was submitted on 17.08.2022 at 11:49:22 pm from IP address 206.84.189.19. The revised return for the said tax period was submitted on 24.08.2022 at 6:14:36 pm from IP address 39:44:172:128. The details of IP addresses, the IRIS, and the e-Portal login history were also provided by PRAL.

6. Both parties' arguments considered.

7. The preliminary objection regarding the bar of jurisdiction, raised under Section 9(2)(a) of the FTO Ordinance, is misconceived as the Complainant is aggrieved against hacking of the

complainant's FBR IRIS User ID/ Password multiple times with IP addresses mostly of Islamabad / Rawalpindi changing tax profile, business names, cell number & email address of the complainant and filing of the sales tax return which was intimated to the Deptt regularly and even a complaint was also filed before this forum vide complaint # 3979/KHI/ST/2022 on 08.09.2022. Thus, the sanctity of the complainant's tax data was breached not once but several times with impunity leading to a tax fraud case worth Rs. 1810 million. The honorable Supreme Court of Pakistan while deciding the civil petition for special leave to Appeal no. 788 of 1984 dated 07.11.1988 states:



"One of the conditions for grant of relief in writ jurisdiction of the High Court is that petitioner before it should not have any alternate adequate remedy. In this case, a remedy by way of appeal, as mentioned in the impugned order, was such remedy. Therefore, it is correct that no relief could be granted to the petitioner under Article 199 of the Constitution. But that does not mean that the petitioner has not been allowed any relief by the departmental authorities (despite the observation of the Supreme Court) the petitioner would have no immediate remedy at all against the highhandedness of the department. Amongst others, he can file a complaint and grievance application before the Federal Ombudsman, who can provide effective redress, in a case like the present one. That forum has several attributes of a Court in many aspects of its powers. It can also move in a matter promptly whenever so needed. At the same time, it does not suffer from some of the handicaps, due to technicalities of a procedural nature, which operate as impediments or thwart such action by the Courts. For example, the limitation of non-availability of alternate remedy in this case for the High Court under Article 199 of the Constitution, is not applicable to the said forum. Besides, the same being quasi-judicial it is also headed by a judge of the Supreme Court, with similar powers to punish for contempt. In this context, therefore, it can be safely concluded, that it can provide the alternate effective and adequate remedy to the petitioner also.

With the foregoing observations and remarks, leave to appeal is refused in the circumstance of this case, due to the technical hurdle faced by the petitioner in High Court. He may file a complaint before the Ombudsman."

The preliminary objection being misconceived is overruled.

8. It is observed that RTO Faisalabad unearthed a tax fraud of Rs. 1809.920 million and lodged an FIR no. 01/2023 dated 31.10.2023 against accused Mr. Muhammad Saleem CNIC 35302-

455639-7, Proprietor of Saleem International who claimed illegal input tax credit of Rs.1809.920 million against six suppliers during tax periods July 2022 to February 2023. The complainant was one of the suppliers who allegedly supplied goods worth Rs. 4,654,949,088 with a sales tax liability of Rs. 791,341,344 during the tax period of July 2022 to the accused.

9. According to the Deptt, the Invoice Management System depicts Data of the Complainant declaring sales/supplies amounting to Rs. 4,654,949,088 with an output tax of Rs. 791,341,344 in Annex-C but as soon as the invoices were claimed by the accused M/s Saleem International, Faisalabad, the invoices were deleted from the Annex-C, thus it was a managed tax fraud wherein the complainant had caused loss to the national exchequer of Rs. 791.341 million.

10. On the other hand, the complainant submitted that during the period 16.08.2022 to 26.09.2022; his FBR IRIS User ID/ Password was hacked multiple times with IP addresses and Hecker changed his tax profile, business name, cell number & email address of the complainant and even filed sales tax return for tax period July 2022. The complainant immediately emailed FBR helpline and Member IT at 6:42 pm on 16.08.2022 for necessary correction and security of his user ID / password. Then on 17.08.2022, the ID of the complainant was hacked again and a sales tax return was filed at 23:49:22 declaring a taxable supply of Rs. 84,916,981 for the tax period July 2022. The Complainant approached the Chief Commissioner, CTO Karachi vide letter dated 18.08.2022 for protection of his ID and necessary correction. Whenever the complainant updated his profile with corrections, Hecker changed the profile with unrelated business names imitating Indian Film names like *Colony Mills, Danghal, Laal Sing Chada, Taray Zameen*

Par, 3 idiots, Suraj Textile Mills, Kohinoor Mills Ltd etc on the same date. The Complainant revised his sales tax return with corrections but the Hecker filed a revision application on IRIS on 01.09.2022. Thus, in short, as per complaint, the complainant did not make any transactions with M/s Saleem International, the main accused in this instant tax fraud case for which he has provided substantial evidence including lodging a complaint before this forum on 08.09.2022 to prove his innocence.

11. The data of login with IP addresses during the hacking period from 16.08.2022 to 24.09.2022 goes as follows:

User IP	Ports	Login Info		Logout	Internet Service Provider	Location
		Date	Time	Time		
4	5	3	6	7	4	8
206.84.187.22	37240	16-Aug-22	3:14 PM	3:46 PM	Micronet Broadband	Islamabad
119.160.58.238	50437	16-Aug-22	3:41 PM	3:52 PM	Mobilink GSM Pakistan	Quetta
119.160.58.238	24560	16-Aug-22	3:54 PM	4:29 PM	Mobilink GSM Pakistan	Quetta
119.160.58.238	22636	16-Aug-22	4:24 PM	4:32 PM	Mobilink GSM Pakistan	Quetta
206.84.187.91	4302	16-Aug-22	5:34 PM	5:37 PM	Micronet Broadband	Islamabad
206.84.189.19	44938	17-Aug-22	11:10 PM	11:54 PM	Micronet Broadband	Islamabad
206.84.189.19	43452	18-Aug-22	5:33 PM	5:35 PM	Micronet Broadband	Islamabad
206.84.188.63	63563	26-Aug-22	11:50 AM	12:25 PM	Micronet Broadband	Islamabad
206.84.188.63	64994	26-Aug-22	12:32 PM	12:40 PM	Micronet Broadband	Islamabad
206.84.188.63	63639	26-Aug-22	12:45 PM	12:46 PM	Micronet Broadband	Islamabad
206.84.189.54	39584	01-Sep-22	2:15 AM	3:01 AM	Micronet Broadband	Islamabad
119.160.59.86	20619	01-Sep-22	3:17 AM	3:43 AM	Mobilink GSM Pakistan	Shahpur
119.160.59.191	58068	01-Sep-22	3:51 PM	4:23 PM	Mobilink GSM Pakistan	Shahpur

206.84.189.89	7050	01-Sep-22	7:23 PM	7:25 PM	Micronet Broadband	Islamabad
39.44.40.236	58545	02-Sep-22	3:31 PM	3:50 PM	Pakistan Telecommunication Company Limited	Dera Ismail Khan
119.160.59.60	48906	02-Sep-22	10:02 PM	10:02 PM	Mobilink GSM Pakistan	Shahpur
206.84.188.32	12699	05-Sep-22	8:00 AM	8:29 AM	Micronet Broadband	Islamabad
39.44.151.45	57962	07-Sep-22	11:24 AM	11:55 AM	Pakistan Telecommunication Company Limited	Islamabad
39.44.151.45	58812	07-Sep-22	2:27 PM	2:53 PM	Pakistan Telecommunication Company Limited	Islamabad
206.84.187.93	45977	11-Sep-22	10:03 PM	10:33 PM	Micronet Broadband	Islamabad
206.84.187.93	47217	12-Sep-22	5:09 AM	5:16 AM	Micronet Broadband	Islamabad
206.84.190.5	19841	16-Sep-22	6:59 PM	7:01 PM	Micronet Broadband	Islamabad
206.84.188.48	17022	19-Sep-22	10:34 AM	10:37 AM	Micronet Broadband	Islamabad
39.44.137.116	49411	22-Sep-22	4:23 PM	4:47 PM	Pakistan Telecommunication Company Limited	Rawalpindi
39.44.137.90	59636	23-Sep-22	10:01 AM	10:02 AM	Pakistan Telecommunication Company Limited	Rawalpindi
206.84.188.89	42722	23-Sep-22	3:09 PM	3:12 PM	Micronet Broadband	Islamabad
206.84.188.89	41567	23-Sep-22	3:14 PM	3:17 PM	Micronet Broadband	Islamabad
39.44.137.90	63731	23-Sep-22	3:48 PM	4:03 PM	Pakistan Telecommunication Company Limited	Rawalpindi
39.44.137.90	55859	24-Sep-22	5:01 PM	5:08 PM	Pakistan Telecommunication Company Limited	Rawalpindi
39.44.137.90	56555	24-Sep-22	8:34 PM	9:28 PM	Pakistan Telecommunication Company Limited	Rawalpindi

Based on above data, the internet service providers mentioned above were asked to provide name of user, CNIC, contact no. and whether the IP addresses were fixed or variable/moveable or both. But it was intimated that these data being more than one year old would be available with Pakistan Telecommunication Authority

(PTA). However, on the basis of the details of IP addresses, the IRIS, and the e-Portal login history provided by PRAL, a detailed analysis has been carried out with some remarks which is as follows:

A handwritten signature in black ink, consisting of a stylized 'f' or 'g' shape with a long horizontal stroke extending to the right.

Sr. No from PRAL Data						Login Info		Log Out			As Per data provided by PRAL			Exact Location				
	User ID	NTN	Name	User IP	Ports	Date	Time	Time	ISP	Location	Latitude	Longitude	Address as Per Latitude & Longitude	Latitude	Longitude	Address as Per Latitude & Longitude		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		18
577	4200026852651	2837475-4	Muhamma d Saleem	206.84. 187.22	37240	16-08-22	3:14 PM	3:46 PM	Microsoft Broadband	Islamabad	33.7216		Ismail Zabeeh Rd, F-8/3 F 8/3 F-8, Islamabad, Islamabad Capital Territory, Pakistan	33.664446	73.05229	PRAL Head Office, Software Tech, Software Technology Park Building, I-9/3, Islamabad.		1.3km difference between Micronet / Nayatel (ISP) to PRAL HQ and also both existing in same Area i.e. Sector 1-9/2-3 Whereas RTO/LTO Islamabad exist in area Sector G9/1 and difference from ISP is 8.6km RTO/LTO Islamabad exist at Sector G9/1 and PTCL (ISP) exist at Sector G8/1 and difference between is 2.4km
												73.0434						
578	4200026852651	2837475-4	Muhamma d Saleem	119.160.58. 238	50437	16-08-22	3:41 PM	3:52 PM	Mobilink GSM Pakistan	Quetta	30.199	67.0097		30.200605	66.996917	RTO Quetta		Quetta
579	4200026852651	2837475-4	Muhamma d Saleem	119.160.58. 238	24560	16-08-22	3:54 PM	4:29 PM	Mobilink GSM Pakistan	Quetta	30.199	67.0097		30.200605	66.996917	RTO Quetta		Quetta
580	4200026852651	2837475-4	Muhamma d Saleem	119.160.58. 238	22636	16-08-22	4:24 PM	4:32 PM	Mobilink GSM Pakistan	Quetta	30.199	67.0097		30.200605	66.996917	RTO Quetta		Quetta
581	4200026852651	2837475-4	Muhamma d Saleem	206.84.187. 91	4302	16-08-22	5:34 PM	5:37 PM	Micronet Broadband	Islamabad	33.7216	73.0434	Ismail Zabeeh Rd, F-8/3 F 8/3 F-8, Islamabad, Islamabad Capital Territory, Pakistan	33.664446	73.05229	PRAL Head Office, Software Tech, Software Technology Park Building, I-9/3 I 9/3 I-9, Islamabad, Islamabad Capital Territory 44790, Pakistan		Islamabad
595	4200026852651	2837475-4	Muhamma d Saleem	206.84.189. 19	43452	18-08-22	5:33 PM	5:35 PM	Micronet Broadband	Islamabad	33.7216	73.0434	Ismail Zabeeh Rd, F-8/3 F 8/3	33.664446	73.05229	PRAL Head Office, Software Tech, Software Technology		Islamabad
621	4200026852651	2837475-4	Muhamma dSaleem	206.84.188. 63	63563	26-08-22	11:50 AM	12:25 PM	Micronet Broadband	Islamabad	33.7216	73.0434	Ismail Zabeeh Rd, F-8/3 F 8/3	33.664446	73.05229	PRAL Head Office, Software Tech, Software Technology		Islamabad
623	4200026852651	2837475-4	Muhamma d Saleem	206.84.188. 63	64994	26-08-22	12:32 PM	12:32 PM	Micronet Broadband	Islamabad	33.7216	73.0434	Ismail Zabeeh Rd, F-8/3 F 8/3 F-8, Islamabad, Islamabad Capital Territory, Pakistan	33.664446	73.05229	PRAL Head Office, Software Tech, Software Technology Park Building, I-9/3 I 9/3 I-9, Islamabad, Islamabad Capital Territory 44790, Pakistan		Islamabad
624	4200026852651	2837475-4	Muhamma d Saleem	206.84.188. 63	63639	26-08-22	12:45 PM	12:46 PM	Micronet Broadband	Islamabad	33.7216	73.0434	Ismail Zabeeh Rd, F-8/3 F 8/3 F-8, Islamabad, Islamabad Capital Territory, Pakistan	33.664446	73.05229	PRAL Head Office, Software Tech, Software Technology Park Building, I-9/3 I 9/3 I-9, Islamabad, Islamabad Capital Territory 44790, Pakistan		Islamabad

636	4200026852651	2837475-4	Muhamma d Saleem	206.84.189. 54	39584	1/9/2022	2:15 AM	3:01 AM	Micronet Broadband	Islamabad	33.7216	73.0434	Ismail Zabeeh Rd, F-8/3 F 8/3	33.664446	73.05229	PRAL Head Office, Software Tech, Software Technology	Islamabad
637	4200026852651	2837475-4	Muhamma d Saleem	119.160.59. 86	20619	1/9/2022	3:17 AM	3:43 AM	Mobilink GSM Pakistan	Shahpur	32.2676	72.472		32.2676	72.472	72.472	Shahpur
638	4200026852651	2837475-4	Muhamma d Saleem	119.160.59. 191	58068	1/9/2022	3:51 PM	4:23 PM	Mobilink GSM Pakistan	Shahpur	32.2676	72.472		32.2676	72.472	72.472	Shahpur
639	4200026852651	2837475-4	Muhamma d Saleem	39.44.40.23 6	58545	2/9/2022	3:31 PM	3:50 PM	Pakistan Telecomm unication Company Limited	Dera Ismail Khan	31.8313	70.8901		31.8313	70.8901	70.8901	Dera Ismail Khan
646	4200026852651	2837475-4	Muhamma d Saleem	119.160.59. 60	48906	2/9/2022	10:02 PM	10:02 PM	Mobilink GSM Pakistan	Shahpur	32.2676	72.472		32.2676	72.472	72.472	Shahpur
647	4200026852651	2837475-4	Muhamma d Saleem	206.84.188. 32	12699	5/9/2022	8:00 AM	8:29 AM	Micronet Broadband	Islamabad	33.7216	73.0434	Ismail Zabeeh Rd, F-8/3 F 8/3 F-8, Islamabad, Islamabad Capital Territory, Pakistan	33.664446	73.05229	PRAL Head Office, Software Tech, Software Technology Park Building, I-9/3 I 9/3 I-9, Islamabad, Islamabad Capital Territory 44790, Pakistan	Islamabad
651	4200026852651	2837475-4	Muhamma d Saleem	39.44.151.4 5	57962	7/9/2022	11:24 AM	11:55 AM	Pakistan Telecomm unication Company Limited	Islamabad	33.7216	73.0434	Ismail Zabeeh Rd, F-8/3 F 8/3 F-8, Islamabad, Islamabad Capital Territory, Pakistan	33.664446	73.05229	PRAL Head Office, Software Tech, Software Technology Park Building, I-9/3 I 9/3 I-9, Islamabad, Islamabad Capital Territory 44790, Pakistan	Islamabad
653	4200026852651	2837475-4	Muhamma d Saleem	39.44.151.4 5	58812	7-Sep-22	2:27 PM	2:53 PM	Pakistan Telecomm unication Company Limited	Islamabad	33.7216	73.0434	Ismail Zabeeh Rd, F-8/3 F 8/3 F-8, Islamabad, Islamabad Capital Territory, Pakistan	33.664446	73.05229	PRAL Head Office, Software Tech, Software Technology Park Building, I-9/3 I 9/3 I-9, Islamabad, Islamabad Capital Territory 44790, Pakistan	Islamabad
656	4200026852651	2837475-4	Muhamma d Saleem	206.84.187. 93	45977	11-Sep-22	10:03 PM	10:33 PM	Micronet Broadband	Islamabad	33.7216	73.0434	Ismail Zabeeh Rd, F-8/3 F 8/3 F-8, Islamabad, Islamabad Capital Territory, Pakistan	33.664446	73.05229	PRAL Head Office, Software Tech, Software Technology Park Building, I-9/3 I 9/3 I-9, Islamabad, Islamabad Capital Territory 44790, Pakistan	Islamabad
657	4200026852651	2837475-4	Muhamma d Saleem	206.84.187. 93	47217	12-Sep-22	5:09 AM	5:16 AM	Micronet Broadband	Islamabad	33.7216	73.0434	Ismail Zabeeh Rd, F-8/3 F 8/3 F-8, Islamabad, Islamabad Capital Territory, Pakistan	33.664446	73.05229	PRAL Head Office, Software Tech, Software Technology Park Building, I-9/3 I 9/3 I-9, Islamabad, Islamabad Capital Territory 44790, Pakistan	Islamabad

665	4200026852651	2837475-4	Muhamma d Saleem	206.84.190. 5	19841	16-Sep-22	6:59 PM	7:01 PM	Micronet Broadband	Islamabad	33.7216	73.0434	Ismail Zabeeh Rd, F-8/3 F 8/3 F-8, Islamabad, Islamabad Capital Territory, Pakistan	33.664446	73.05229	PRAL Head Office, Software Tech, Software Technology Park Building, I-9/3 I 9/3 I-9, Islamabad, Islamabad Capital Territory 44790, Pakistan	Islamabad
668	4200026852651	2837475-4	Muhamma d Saleem	206.84.188. 48	17022	19-Sep-22	10:34 AM	10:37 AM	Micronet Broadband	Islamabad	33.7216	73.0434	Ismail Zabeeh Rd, F-8/3 F 8/3 F-8, Islamabad, Islamabad Capital Territory, Pakistan	33.664446	73.05229	PRAL Head Office, Software Tech, Software Technology Park Building, I-9/3 I 9/3 I-9, Islamabad, Islamabad Capital Territory 44790, Pakistan	Islamabad
675	4200026852651	2837475-4	Muhamma d Saleem	39.44.137.1 16	49411	22-Sep-22	4:23 PM	4:47 PM	Pakistan Telecomm unication Company Limited	Rawalpindi	33.6008	73.0679		33.6008	73.0679	73.0679	Rawalpindi
676	4200026852651	2837475-4	Muhamma d Saleem	39.44.137.9 0	59636	23-Sep-22	10:01 AM	10:02 AM	Pakistan Telecomm unication Company Limited	Rawalpindi	33.6008	73.0679		33.6008	33.6008	73.0679	Rawalpindi
677	4200026852651	2837475-4	Muhamma d Saleem	206.84.188. 89	42722	23-Sep-22	3:09 PM	3:12 PM	Micronet Broadband	Islamabad	33.7216	73.0434	Ismail Zabeeh Rd, F-8/3 F 8/3 F-8, Islamabad, Islamabad Capital Territory, Pakistan	33.664446	73.05229	PRAL Head Office, Software Tech, Software Technology Park Building, I-9/3 I 9/3 I-9, Islamabad, Islamabad Capital Territory 44790, Pakistan	Islamabad
678	4200026852651	2837475-4	Muhamma d Saleem	206.84.188. 89	41567	23-Sep-22	3:14 PM	3:17 PM	Micronet Broadband	Islamabad	33.7216	73.0434	Ismail Zabeeh Rd, F-8/3 F 8/3 F-8, Islamabad, Islamabad Capital Territory, Pakistan	33.664446	73.05229	PRAL Head Office, Software Tech, Software Technology Park Building, I-9/3 I 9/3 I-9, Islamabad, Islamabad Capital Territory 44790, Pakistan	Islamabad
679	4200026852651	2837475-4	Muhamma d Saleem	39.44.137.9 0	63731	23-Sep-22	3:48 PM	4:03 PM	Pakistan Telecomm unication Company Limited	Rawalpindi	33.6008	73.0679		33.6008	73.0679	73.0679	Rawalpindi
680	4200026852651	2837475-4	Muhamma d Saleem	39.44.137.9 0	55859	24-Sep-22	5:01 PM	5:08 PM	Pakistan Telecomm unication Company Limited	Rawalpindi	33.6008	73.0679		33.6008	73.0679	73.0679	Rawalpindi
681	4200026852651	2837475-4	Muhamma d Saleem	39.44.137.9 0	56555	24-Sep-22	8:34 PM	9:28 PM	Pakistan Telecomm unication Company Limited	Rawalpindi	33.6008	73.0679		33.6008	73.0679	73.0679	Rawalpindi

On the basis of this detailed analysis, the involvement of some insiders i.e; PRAL employees who had direct access to the FBR main server during the hacking period from 16.08.2022 to 24.09.2022 cannot be ruled out. This criminal act has been performed through spoofing. Spoofing is the act of disguising a communication from an unknown source as being from a known, trusted source and is a type of scam in which a criminal disguises an email address, display name, phone number, text message, or website URL for his criminal activity. Moreover, any final conclusion can only be drawn after examination of data obtained from PTA.

P 12. On perusal of the impugned notice / summon dated 22.11.2023 issued under section 37 of the Act, it appears that the Complainant has been asked to furnish certain documents as prima facie while investigating the matter in respect of the accused M/s Saleem International, it has been transpired that the complainant has made supplies worth of Rs.4,654,949,088 with the impact of GST Rs.791,341,344. Therefore, this forum does not see any reason to interfere presently in the instant matter as otherwise the notice / summon has been issued lawfully. The information sought from the complainant is *sine qua non* for further investigation against the accused M/s Saleem International. Further, for the convenience of the complainant, the DCIR / Investigating Officer Faisalabad vide letter dated 30.12.2023 has already proposed to transfer the investigation to CTO Karachi where the complainant is being assessed for tax. However, the Investigating Officer from RTO Faisalabad and/or from CTO Karachi must consider the detailed factual status arrived w.r.t the hacking of the complainant's FBR IRIS User ID/ Password multiple times with IP addresses mostly of Islamabad / Rawalpindi changing tax profile, business

names, cell number & email address of the complainant and even sales tax return was filed by fraudsters on behalf of the complainant for tax period July 2022. The Investigating Officer should ensure that an innocent person was not penalized for the fraudulent activities of fraudsters cyber criminals.

FINDINGS:

13. Failure to provide the security and protection of the Complainant's User ID/ Password from hacking multiple times with impunity during the period 16.08.2022 to 24.09.2022 leading to a tax fraud case worth Rs. 1809 million with IP addresses of Islamabad / Rawalpindi changing tax profile, business names, cell number & email address of the complainant, and even sales tax return was filed by fraudsters on behalf of the complainant for tax period July 2022 causing administrative excesses tantamount to maladministration under section 2(3)(i)(a)(b)(c) & (ii) of FTO Ordinance.

RECOMMENDATIONS:

14. FBR to direct:

- i) the Directorate General I & I-IR to initiate a Fact-Finding Inquiry after obtaining complete data from PTA; and
- ii) furnish its report within 90 days to FBR;


(Dr. Asif Mahmood Jah)
(Hilal-i-Imtiaz) (Sitara-i-Imtiaz)
Federal Tax Ombudsman

Dated: 8.5.2024

Approved for reporting


Nisho Anwar
Deputy Director
Federal Tax Ombudsman Secretariat
Islamabad

