

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

**COMPLAINT NOS. 12639 TO 12738, 12740 TO 13082, 13083 to
13112, 12235 TO 12242 & 12244, 12247, 12248, 12250, 12221,
12222, 11836, 12219, 12220, 12254, 12453, 12457, 12462,
12499, 12635/MWI/IT/2025**

Dated: 29.05.2025, 02.06.2025, 03.06.2025, 04.06.2025, 06.06.2025, 07.06.2025,
08.06.2025* R.Os. Sargodha, Faisalabad, Sialkot, Lahore, Sahiwal, Islamabad, Bahawalpur,
Multan, Gujranwala, Rawalpindi, RTO-II, Karachi.

1. Muhammad Zaheer-u-Deen Baber & 442 others
 2. Ms. Maha Sultana & 29 others
 3. Mr. Muhammad Amjid Saeed & 8 others
 4. Ms. Samia Naz & 2 others
 5. Mr. Noor Khan
 6. Mrs. Zetoon Islam
 7. Mr. Malik Hayat Ullah,
 8. Mr. Khalid Masood,
 9. Mr. Muhammad Saeed Khan,
 10. Mr. Mehmood Ali Haroon,
 11. Mr. Bahadar Khan
 12. Mrs. Falak Naz Niazi,
 13. Mr. Faiz Hameed,
 14. Mr. Muhammad Hayat Khan,
 15. Mr. Muhammad Rafique.
- ...Complainants

V e r s u s

The Secretary,
Revenue Division,
Islamabad.

... Respondent

Dealing Officer	:	Mr. Shaukat Mahmood, Advisor
Appraised by	:	Mr. Muhammad Tanvir Akhtar, Advisor
Authorized Representatives	:	1. Mr. Zaheer Ud Babar (Representative of 442 Teachers), SST, GHS Comprehensive Mianwali. 2. Mr. Badar Khan(EST), GHSS, Musa Khel. 3. Mr. Noor Khan, 4. Ms. Zaitoon Aslam, GGHS, Mianwali. 5. Mr. Muhammad Rafique, GHS, Musa Khel.

6. Mr. Faiz Hameed, GHSS, Musa Khel, Mianwali.
7. Ms. Falak Naz Niazi,
8. Mr. Muhammad Amjid Saeed & Eight Others(On video link).
9. Mr. Muhammad Hayat Khan,
10. Malik Hayat Ullah(Represented by Mr. Hayat Khan),
11. Mrs. Farzana Niazi & 29 Others(On video link), GGC, Mianwali.
12. Mr. Khalid Masood (On video link),
13. Mr. Mahmood Ali Haroon(On video link).
14. Mr. Mahmood Ali Haroon(On video link).
- Departmental Representatives : 1. Mr. Azhar Naveed, IRO, RTO, Sargodha.
2. Mr. Kamran Ullah, Addl. CIR, Cantt Zone,
3. Mr. Khalid Hayat, ACIR,
4. Mr. Kamran Zubair, AD(Audit), RTO, Rawalpindi.
5. Rana Ahmad Hafeez, ACIR, RTO, Lahore.
6. Mr. Muhammad Irfan, IRO, RTO, Multan.

FINDINGS/RECOMMENTATIONS

The above mentioned 496 complaints as per detail in subsequent para 3 have been filed by the teachers, under Section 10(1) of the Federal Tax Ombudsman, Ordinance, 2000 (FTO Ordinance) on heavy deduction of income tax from their salaries for the month of May, 2025, on account of rebate already allowed to them in the preceding period, on the directions of Commissioner-IR, Withholding Taxes (WHT), RTO, Sargodha and other field formations with exception of few.

2. Brief facts of the case are these identical complaints have been filed by the Assistant Professors, Associate Professors and Senior Subject Specialists of Graduate Colleges, Sargodha. The complainants are aggrieved on heavy deduction of income tax from their salaries on account of rebate already allowed to them in the preceding period. Hence, filed the instant complaints before this forum.

3. The said 496 complaints have been filed by the teachers as under:

Sr#	Complaint No	Complainant Name	CNIC
1	12639/MWI/IT/2025	Muhammad Zaheer Udeen Babar	3830255651797
2	12640/MWI/IT/2025	Muhammad Akmal khan	3830210737843
3	12641/MWI/IT/2025	Ansar Ijaz	3830212225885
4	12642/MWI/IT/2025	Muhammad Asad Ullah Khan	3830309460945
5	12643/MWI/IT/2025	Asif Hayat Khan	3830212258805
6	12644/MWI/IT/2025	Muhammad Altaf	3830250422245
7	12645/MWI/IT/2025	Zeeshan habib	3830351214329
8	12646/MWI/IT/2025	Nazia naheed	3830326458360
9	12647/MWI/IT/2025	Muhammad Nadeem Khan	3830269710601
10	12648/MWI/IT/2025	Mehreen Malik	3830399781980
11	12649/MWI/IT/2025	Saqib Rizwan Shah	6110118064015
12	12650/MWI/IT/2025	Abdul kareem	3830247992763
13	12651/MWI/IT/2025	Nadeem Shahzad	3830212349161
14	12652/MWI/IT/2025	Irfan aslam	3830279316373
15	12653/MWI/IT/2025	Quratulain	3840360701726
16	12654/MWI/IT/2025	Muhammad Nadeem Shakoor	3830310464263
17	12655/MWI/IT/2025	Uroosa umer din	3810336232690
18	12656/MWI/IT/2025	Imran shahid	3830210770171
19	12657/MWI/IT/2025	Iqra Tahreem	3830356746570
20	12658/MWI/IT/2025	Aamir Bakhsh	3830274515317
21	12659/MWI/IT/2025	Muhammad Faheem Shahzad	3830279530119
22	12660/MWI/IT/2025	Muhammad Ajmal Manak	3830309879411
23	12661/MWI/IT/2025	Muhammad Zafar Iqbal	3830355786095
24	12662/MWI/IT/2025	Muhammad Wasim	3830211681111
25	12663/MWI/IT/2025	Maria batool	3830330552650
26	12664/MWI/IT/2025	Aziz ullah khan	4220105553509
27	12665/MWI/IT/2025	Abdul baqi khan	3830271329577
28	12666/MWI/IT/2025	Farzana bibi	3830266186770
29	12667/MWI/IT/2025	Yusra Farooq	3810177124736
30	12668/MWI/IT/2025	Maqbool Hussain Shah	3830210732971
31	12669/MWI/IT/2025	Muhammad Aftab	3830399195715
32	12670/MWI/IT/2025	Ghulam Murtaza	3830302224713
33	12671/MWI/IT/2025	Jafar mehmood	3830309677269
34	12672/MWI/IT/2025	Muhammad Mohsin Iqbal	3830241011663
35	12673/MWI/IT/2025	Raffi Ullah Khan	3830168195725
36	12674/MWI/IT/2025	Sara gul	3830224509398
37	12675/MWI/IT/2025	Sadia Rasool	3832043203160
38	12676/MWI/IT/2025	Sumaira bibi	3830385431175
39	12677/MWI/IT/2025	Heera Shahzadi	3220212159302
40	12678/MWI/IT/2025	Muhammad Asad	3830203981003
41	12679/MWI/IT/2025	Zartasha Yameen	3810227419006
42	12680/MWI/IT/2025	Naseem akhter	3830378058932

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43	12681/MWI/IT/2025	Salahuddin	3830309564765
44	12682/MWI/IT/2025	Abdul Hayee Khan	3830289797203
45	12683/MWI/IT/2025	Mian waqas ahmed	3830297495651
46	12684/MWI/IT/2025	Attiq ur Rehman	3830211567849
47	12685/MWI/IT/2025	Somia bibi	3830306815180
48	12686/MWI/IT/2025	Tahira Yasmin	3830307289194
49	12687/MWI/IT/2025	Muhammad Imran Khan	3830209402297
50	12688/MWI/IT/2025	Sajida Aziz	3830313044044
51	12689/MWI/IT/2025	Irum sarwar	3830292669876
52	12690/MWI/ST/2025	Gulnaz Sadia	3830309640088
53	12691/MWI/IT/2025	Muhammad Arif	3830227862507
54	12692/MWI/IT/2025	Robina bibi	3830309388580
55	12693/MWI/IT/2025	Said Rasool	3830399717829
56	12694/MWI/IT/2025	Arif Hameed Khan	3830260895017
57	12695/MWI/IT/2025	Arif sultan	3830310214189
58	12696/MWI/IT/2025	Ahmad nawaz	3830266249801
59	12697/MWI/IT/2025	Bashir ahmad	3830309750019
60	12698/MWI/IT/2025	Amir Abdullah	3830322674503
61	12699/MWI/IT/2025	Shahnawaz iqbal	3830378107835
62	12700/MWI/IT/2025	Abdul Majid	3830309795519
63	12701/MWI/IT/2025	Muhammad aslam	3830310233119
64	12702/MWI/IT/2025	Muhammad Aslam khan	3830309736651
65	12703/MWI/IT/2025	Nazia Parveen	3830332391256
66	12704/MWI/IT/2025	Waqas Akram	3830265597373
67	12705/MWI/IT/2025	hafiz Latif Ur Rehman Sajid	3830310040407
68	12706/MWI/IT/2025	Malik Muhammad Zeeshan	3830384671457
69	12707/MWI/IT/2025	Shahid Abbas	3830315650557
70	12708/MWI/IT/2025	Muhammad Bashir Khan	3830310111925
71	12709/MWI/IT/2025	Muhammad shafique	3830388182863
72	12710/MWI/IT/2025	Jamil ahmad	3830118671701
73	12711/MWI/IT/2025	Muhammad Hassan iqbal	3830139096673
74	12712/MWI/IT/2025	Sakhawat Ullah Khan	3830212133489
75	12713/MWI/IT/2025	Altaf Muhammad	3830118472297
76	12714/MWI/IT/2025	Muhammad mehrban ahmed	3830221888873
77	12715/MWI/IT/2025	Muhammad Riaz	3830211820105
78	12716/MWI/IT/2025	Hassan Abbas Shah	3810107037451
79	12717/MWI/IT/2025	Abdul Malik Khan	3830221543629
80	12718/MWI/IT/2025	Sajjad Ahmed	3830334592419
81	12719/MWI/IT/2025	Laeq Ahmed Khan	3833026261019
82	12720/MWI/IT/2025	Yasir Mehmood	3830309626853
83	12721/MWI/IT/2025	Muhammad imran	3830306071803
84	12722/MWI/IT/2025	Muhammad Zaheer	3830395943957
85	12723/MWI/IT/2025	Sajid Khan	3830393558981
86	12724/MWI/IT/2025	Iram Naheed	3830147135502
87	12725/MWI/IT/2025	Mussarat Bano	3830117921704
88	12726/MWI/IT/2025	Afshan Batool	3830124794776
89	12727/MWI/IT/2025	Bilquees Fatima	3830295109920
90	12728/MWI/IT/2025	Sumera Khan	3830196733906
91	12729/MWI/IT/2025	Saira sultana	3830272150048
92	12730/MWI/IT/2025	Muhammad Tahir Ayub	3830154184357
93	12731/MWI/IT/2025	Assiah Bibi	3830118158996

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94	12732/MWI/IT/2025	Azra parveen	3830118299728
95	12733/MWI/IT/2025	Farzana Naheed	3830124727504
96	12734/MWI/IT/2025	Shazia Gull	3830211488100
97	12735/MWI/IT/2025	Jamila yasmeen	3830121240226
98	12736/MWI/IT/2025	kishwar naheed	3830179242970
99	12737/MWI/IT/2025	Safia saeed	3830121680584
100	12738/MWI/IT/2025	Aasma Naz	3830231470486
101	12740/MWI/IT/2025	SajidaTasleem	3830118436980
102	12741/MWI/IT/2025	Amir Abdullah Khan	3830227277753
103	12742/MWI/IT/2025	Nawazish ali khan	3830119194585
104	12743/MWI/IT/2025	Nasir Mehmood	3830386950873
105	12744/MWI/IT/2025	Muhammad Junaid	3830148262325
106	12745/MWI/IT/2025	Muhammad Saleem	4220105050661
107	12746/MWI/IT/2025	Muhammad Ameer	3830240980873
108	12747/MWI/IT/2025	Muhammad Feroz Ud Din Tariq	3830295795389
109	12748/MWI/IT/2025	Sana ullah Khan	3830251505495
110	12749/MWI/IT/2025	Mukhtar Ahmad	3830382625637
111	12750/MWI/IT/2025	Muhammad Nawaz	3830119140427
112	12751/MWI/IT/2025	Bilal Sikandar	3520277673633
113	12752/MWI/IT/2025	Liaqat ali khan	3830211779543
114	12753/MWI/IT/2025	Muhammad Anwar Gul	3830124492093
115	12754/MWI/IT/2025	Shadman Bibi	3830309225906
116	12755/MWI/IT/2025	Arsalan khan	3830161643191
117	12756/MWI/IT/2025	Muhammad Kamran Asif	3830196588683
118	12757/MWI/IT/2025	Ahmad Khan	3830309803623
119	12758/MWI/IT/2025	Shafqat ullah khan	3830212424457
120	12759/MWI/IT/2025	Hafeez ur Rehman	3830118615989
121	12760/MWI/IT/2025	Liaquat Ali Khan	3830381131935
122	12761/MWI/IT/2025	Muhammad Zohaib Ahsan	3830254126969
123	12762/MWI/IT/2025	Abdul Hameed	3830212087899
124	12763/MWI/IT/2025	Anber batool	3830131988166
125	12764/MWI/IT/2025	Muhammad kafaitullah	3830224362291
126	12765/MWI/IT/2025	Hafeez-Ur-Ehman	3830211725871
127	12766/MWI/IT/2025	Muhammad Iqbal	3830119141607
128	12767/MWI/IT/2025	Muhammad Tariq Khan	3830212124573
129	12768/MWI/IT/2025	Muhammad Saad Ullah	3830112205853
130	12769/MWI/IT/2025	Muhamad yaqub khan	3830312826449
131	12770/MWI/IT/2025	Qasim Zia	3830358928943
132	12771/MWI/IT/2025	Nazuk Javed Khan	3830205474735
133	12772/MWI/IT/2025	Muhammad Ishaq	3830211198569
134	12773/MWI/IT/2025	Kübra Parveen	3220224520418
135	12774/MWI/IT/2025	Asif Jamshaid khan	3830211898551
136	12775/MWI/IT/2025	Muhammad Zaman	3830211475739
137	12776/MWI/IT/2025	Shamshad Ahmed Khan	3830211015413
138	12777/MWI/IT/2025	Shafa Ullah Khan	3830211278935
139	12778/MWI/IT/2025	Muhammad Hayat	3810322553951
140	12779/MWI/IT/2025	Muhammad Tariq Mahmood	3830245656631
141	12780/MWI/IT/2025	Tahzeeb Saleem	3830126049542
142	12781/MWI/IT/2025	Aamir Majeed	3830243821495
143	12782/MWI/IT/2025	Muhammad Farooq	3830224171193

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144	12783/MWI/IT/2025	Faiza Perveez	3460280095426
145	12784/MWI/IT/2025	Aamir nawaz	3830212444735
146	12785/MWI/IT/2025	Ghulam Abbas Rajai	3830252954175
147	12786/MWI/IT/2025	Mohsin Husnain Shah	3830211099045
148	12787/MWI/IT/2025	Muhammad Hashim Sultan	3830211187021
149	12788/MWI/IT/2025	Nazar Abbas	3830211716387
150	12789/MWI/IT/2025	Safdar Ahmad	3830211223279
151	12790/MWI/IT/2025	Abdul Majeed	3830399343155
152	12791/MWI/IT/2025	Sardar Ahmed	3830210927643
153	12792/MWI/IT/2025	Muhammad Mazhar Sohail Shah	3830234106537
154	12793/MWI/IT/2025	Nazia zafar	3830309255136
155	12794/MWI/IT/2025	Nasreen Akhtar	3830210629940
156	12795/MWI/IT/2025	Zeenat Bibi	3830117963216
157	12796/MWI/ST/2025	Naeem Ullah Khan	3830271730635
158	12797/MWI/IT/2025	Ijaz Hussain	3830118353715
159	12798/MWI/IT/2025	Malik Ijaz Aamer	3830149940601
160	12799/MWI/IT/2025	Umar waqas khan	3830239945083
161	12800/MWI/IT/2025	Fayyaz Ahmad	3830211174125
162	12801/MWI/IT/2025	Shamim Kausar	3830118023102
163	12802/MWI/IT/2025	Muhammad Naveed Iqbal	3830215405159
164	12803/MWI/IT/2025	Saqib Javid	3830268302601
165	12804/MWI/IT/2025	Tariq Masood	3830234536003
166	12805/MWI/IT/2025	Fateh Muhammad	3830211695507
167	12806/MWI/IT/2025	Syed Munir Faisal	3830118522709
168	12807/MWI/IT/2025	Muhammad Iqbal Khan	3830211105699
169	12808/MWI/IT/2025	Adnan Khan	3830212950841
170	12809/MWI/IT/2025	Muhammad Javed Iqbal Khan	3830284314071
171	12810/MWI/IT/2025	Sughra Bibi	3830210422204
172	12811/MWI/IT/2025	Tariq Aziz Tahir	3810106621673
173	12812/MWI/ST/2025	Muafia noureen	3810321448862
174	12813/MWI/IT/2025	Saima rasool	3830266626584
175	12814/MWI/IT/2025	Abidha Perveen	3830211403670
176	12815/MWI/IT/2025	Syeda Nuzhat jafri	3830211574248
177	12816/MWI/IT/2025	Rukhsana batool	3830307824540
178	12817/MWI/IT/2025	Farhana Yasmin	3830286570070
179	12818/MWI/IT/2025	Muhammad Sanaullah	3830243100559
180	12819/MWI/IT/2025	Javaid iqbal	3830119038407
181	12820/MWI/IT/2025	Naseer Ahmad	3830259019833
182	12821/MWI/IT/2025	Abdul Qayum	3830212372501
183	12822/MWI/IT/2025	Abdul Ghani	3830274830675
184	12823/MWI/IT/2025	Nazia kalsoom	3830302160082
185	12824/MWI/IT/2025	Mehnaz Fatima	4230192160110
186	12825/MWI/IT/2025	Nazia Naz	3830211117778
187	12826/MWI/IT/2025	Safia bibi	3830315497394
188	12827/MWI/IT/2025	Asmat Khatoon	3830262496842
189	12828/MWI/IT/2025	Sana Fatima	3830215054226
190	12829/MWI/IT/2025	Shahida perveen	3830259326756
191	12830/MWI/IT/2025	Aamir mehmood	3830258432809
192	12831/MWI/IT/2025	Aneela Fatima	3830288886748

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193	12832/MWI/IT/2025	Asmat khatoon	3830262496842
194	12833/MWI/IT/2025	Arshia niaz	3830143050478
195	12834/MWI/IT/2025	Shazia Aziz	3830352820168
196	12835/MWI/IT/2025	Farzana Yasmin	3830331179566
197	12836/MWI/IT/2025	Farkhanda anjum	3830117901358
198	12837/MWI/IT/2025	Umm e asma	3830246841648
199	12838/MWI/ST/2025	Nadia Nawaz	3830266535782
200	12839/MWI/IT/2025	Almas akhtar	3830278627742
201	12840/MWI/IT/2025	Muhammad Attaullah	3810322234359
202	12841/MWI/IT/2025	Ghazala Nasir	3830231968958
203	12842/MWI/IT/2025	Mahak fatima	3830236929106
204	12843/MWI/IT/2025	Balqees Nasir	3830211095520
205	12844/MWI/IT/2025	Khurram shehzad khan	3830282631803
206	12845/MWI/IT/2025	Safia Bibi	3830315497394
207	12846/MWI/IT/2025	Naseem Akhtar	3830110724808
208	12847/MWI/IT/2025	Mussarat Raza	3830174276174
209	12848/MWI/IT/2025	Muhammad Yunas	3830309770875
210	12849/MWI/IT/2025	Sadia Riaz	3740560942056
211	12850/MWI/IT/2025	Safira niaz	3830118310248
212	12851/MWI/IT/2025	Riaz Hussain	3830211231479
213	12852/MWI/IT/2025	Khalid Aziz Ansari	3830132962599
214	12853/MWI/IT/2025	Zubaida Tasleem	3830117890650
215	12854/MWI/IT/2025	Farzana jabeen	3830118956688
216	12855/MWI/IT/2025	Humaira Hayat	3830289306334
217	12856/MWI/IT/2025	Najma Noreen	3830288185570
218	12857/MWI/IT/2025	Shazia Bibi	3830233433798
219	12858/MWI/IT/2025	Shaista Shamim	3830292002528
220	12859/MWI/IT/2025	Shabana bibi	3830309514244
221	12860/MWI/IT/2025	Rabia bibi	3830210633488
222	12861/MWI/IT/2025	Hassan Abdullah	3830210894804
223	12862/MWI/IT/2025	Hafiz Sagheer Ahmad	3740522368209
224	12863/MWI/IT/2025	Falak naz	3830211314554
225	12864/MWI/IT/2025	Zarina bibi	3830210974074
226	12865/MWI/IT/2025	Farkhanda Kanwal	3830251177142
227	12866/MWI/IT/2025	Masood ul hassan shah	3830211338737
228	12867/MWI/IT/2025	Hasina Noureen	3830104058946
229	12868/MWI/IT/2025	Muhammad Amin ullah khan	3830123802863
230	12869/MWI/IT/2025	Javeria gul	3830236375480
231	12870/MWI/IT/2025	Samina Yasmin	3830211075126
232	12871/MWI/IT/2025	Ruqia Iram	3830397741660
233	12872/MWI/IT/2025	Saima gul	3830277892852
234	12873/MWI/IT/2025	Musarat jabeen	3830286082098
235	12874/MWI/IT/2025	Nadia Parveen	3830118117276
236	12875/MWI/IT/2025	Imrozia Aziz	3830211353186
237	12876/MWI/IT/2025	samina Nazli	3830263456352
238	12877/MWI/IT/2025	Rubeena mah jabeen	3830210483642
239	12878/MWI/IT/2025	Umar adil	3830118379095
240	12879/MWI/IT/2025	Raza Muhammad	3830210830881
241	12880/MWI/IT/2025	Shabana kausar	3830309563478
242	12881/MWI/IT/2025	Kaneez Batool	3830211129038
243	12882/MWI/IT/2025	Muhammad Arif Khan	3830221425477

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244	12883/MWI/IT/2025	Sumera shaheen	3830211624786
245	12884/MWI/IT/2025	Robina Shaheen	3830211333854
246	12885/MWI/IT/2025	Ihsan ullah	3830118479127
247	12886/MWI/IT/2025	Shahid Mahmood Akhtar	3830309528533
248	12887/MWI/IT/2025	Rabeea kiran	3830286254834
249	12888/MWI/IT/2025	Shabana Karim	3830291191760
250	12889/MWI/IT/2025	Muhammad Hayat Khan	3830211386363
251	12890/MWI/IT/2025	Parveen Akhtar	3830309269190
252	12891/MWI/IT/2025	Kausar parveen	3830211128992
253	12892/MWI/IT/2025	Muhammad Qasim khan	3830119085015
254	12893/MWI/IT/2025	Shamim Akhtar	3830210537700
255	12894/MWI/IT/2025	Nasir Iqbal	3830211676175
256	12895/MWI/IT/2025	Muhammad Khalid	3830279323977
257	12896/MWI/IT/2025	Hafiz Shabbir Ahmad	3540183694093
258	12897/MWI/IT/2025	Muhammad Anwar	3650238761607
259	12898/MWI/IT/2025	Kamran Fateh	3630498506901
260	12899/MWI/IT/2025	Sahib dad Khan	3830118862493
261	12900/MWI/IT/2025	Aadil Hameed Shah	3830291108359
262	12901/MWI/IT/2025	Khadim Hussain	3810209231079
263	12902/MWI/IT/2025	Safdar Abbas	3810106900145
264	12903/MWI/IT/2025	Asmat Ullah	3830211771421
265	12904/MWI/IT/2025	Sana ullah shah	3830202485583
266	12905/MWI/IT/2025	Muhammad Shafiullah Khan	3830211025429
267	12906/MWI/IT/2025	Muhammad Ihsanullah	3820110884621
268	12907/MWI/IT/2025	Imran Khan	3830206976889
269	12908/MWI/IT/2025	Atif Mustafa	3630292633439
270	12909/MWI/IT/2025	Muhammad Javed	3440106178869
271	12910/MWI/IT/2025	Tariq Mehmood Khan Niazi	3830211001307
272	12911/MWI/IT/2025	Abdul Hayee	3840321320743
273	12912/MWI/IT/2025	Bilal Ahmad Khan	3830309776121
274	12913/MWI/IT/2025	Muhammad Amir Hamza	3830267180755
275	12914/MWI/IT/2025	Dost Muhammad	3830212223143
276	12915/MWI/IT/2025	Muhammad ahsan	3440226520997
277	12916/MWI/IT/2025	Shama Firdous	3440105876522
278	12917/MWI/IT/2025	Atif Ali	3830272784191
279	12918/MWI/IT/2025	Haseeb Ur Rehman Hashmi	3830118874919
280	12919/MWI/IT/2025	Mureed Fiza	3830264866980
281	12920/MWI/IT/2025	Malik Muhammad Sohail Asghar Awan	3840364610365
282	12921/MWI/IT/2025	Farooq Ahmad	3440154378557
283	12922/MWI/IT/2025	Nazia Bibi	3830222969424
284	12923/MWI/IT/2025	Samina Ashraf	3830118496484
285	12924/MWI/IT/2025	Manzoor Fatima	3830272509304
286	12925/MWI/IT/2025	Khuram Iqbal	3440216566175
287	12926/MWI/IT/2025	Majid Khan	3830310157985
288	12927/MWI/IT/2025	Sher Khan	3830212052347
289	12928/MWI/IT/2025	Muhammad Asif Iqbal Khan	3830118712735
290	12929/MWI/IT/2025	Farzana Raees	3830309742014
291	12930/MWI/IT/2025	Ghulam Abbas	3440105854863
292	12931/MWI/IT/2025	Abdul Shafeeq	3830244117731
293	12932/MWI/IT/2025	Abid Hussain	3840320345213

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294	12933/MWI/IT/2025	Bushra Ahmed	3520222717272
295	12934/MWI/IT/2025	Arshad Aziz	3830212280961
296	12935/MWI/IT/2025	Khalil Ahmad Nasir	3830310011943
297	12936/MWI/IT/2025	Tariq Iqbal khan	3830261966765
298	12937/MWI/IT/2025	Muhammad Arshad	3840409907439
299	12938/MWI/IT/2025	Muhammad Hussain	3820112254499
300	12939/MWI/IT/2025	Muhammad Imran Farid	3840476705789
301	12940/MWI/IT/2025	Muhammad Amjad	3840322065603
302	12941/MWI/IT/2025	Zafar Abbas	3840478754757
303	12942/MWI/IT/2025	Tahir Islam	3840376565701
304	12943/MWI/IT/2025	Muhammad Irtaza	3840319489605
305	12944/MWI/IT/2025	Dr. Ghulam Abbas	3840109794583
306	12945/MWI/IT/2025	Hafiz Muhammad asghar	3840120276365
307	12946/MWI/IT/2025	Arif Mehmood Khan	3830211914665
308	12947/MWI/IT/2025	Ashraf Mahmood Khan	3830211610741
309	12948/MWI/IT/2025	Muhammad Hanif Khan	3830210832377
310	12949/MWI/IT/2025	Zaitoon bibi	3830211946386
311	12950/MWI/IT/2025	Muhammad Younas	3830118982929
312	12951/MWI/IT/2025	Muhammad munir shakir	3830118324531
313	12952/MWI/IT/2025	Shahazad Hassan Khan	3830104268267
314	12953/MWI/IT/2025	Muhammad Amir Tariq	3830137137177
315	12954/MWI/IT/2025	Muhammad imran	3830306071803
316	12955/MWI/IT/2025	Walidad khan	3830140618147
317	12956/MWI/IT/2025	Saira kanwal	3830111714088
318	12957/MWI/IT/2025	Rustam Khan	3830118406637
319	12958/MWI/IT/2025	Muhammad ilyas	3830129256177
320	12959/MWI/IT/2025	Safia Bibi	3830315497394
321	12960/MWI/IT/2025	Ghulam Zain ul abideen	3830118186295
322	12961/MWI/IT/2025	Asif Mehmood	3830119140251
323	12962/MWI/IT/2025	Sheikh Tahir Hussain	3840603853317
324	12963/MWI/IT/2025	Taj Iqbal	3830211911962
325	12964/MWI/IT/2025	Humera Niazi	3830285000754
326	12965/MWI/IT/2025	Tanveer Fatima	3830210884314
327	12966/MWI/IT/2025	Qudsia Jabeen Fatima	3830210596490
328	12967/MWI/IT/2025	Aamna Nayab	3830206321824
329	12968/MWI/IT/2025	Farhana Begum	3830225548894
330	12969/MWI/IT/2025	Nishat Parveen	3830210530230
331	12970/MWI/IT/2025	Ayesha kiran	3830259493854
332	12971/MWI/IT/2025	Kalsoom Akhtar	3830118179816
333	12972/MWI/IT/2025	Waqar Ahmad	3830349097723
334	12973/MWI/IT/2025	Zeenat khatoon	3830210867960
335	12974/MWI/IT/2025	Ghazala yasmin	3830211911834
336	12975/MWI/IT/2025	Samreen Gul	3830211303544
337	12976/MWI/IT/2025	Fauzia tabassam	3830211330954
338	12977/MWI/IT/2025	Fozia Malik	3830309568550
339	12978/MWI/IT/2025	Aziz Asghar Khan	3830217236357
340	12979/MWI/IT/2025	Robina Shahnaz	3830211761920
341	12980/MWI/IT/2025	Farzana Niazi	3830309640784
342	12981/MWI/IT/2025	Shahzad Imran	3830297906501
343	12982/MWI/IT/2025	Hassan saif ullah	3840321390221
344	12983/MWI/IT/2025	Wazeeran Bibi	3830211496804

345	12984/MWI/IT/2025	Fauzia naureen	3840270488806
346	12985/MWI/IT/2025	Muneer Ahmed Khan	3810344472717
347	12986/MWI/IT/2025	Muhammad Tariq Khan	3830212124573
348	12987/MWI/IT/2025	Malik Muhammad Munir	3830292285249
349	12988/MWI/IT/2025	Kalsoom Sultana	3840320497508
350	12989/MWI/IT/2025	Saima gul	3830277892852
351	12990/MWI/IT/2025	Maymoona sadiqa	3840606623220
352	12991/MWI/IT/2025	Nisar Ahmed khan	3830118369717
353	12992/MWI/IT/2025	Alifdin	3830210581803
354	12993/MWI/IT/2025	Bilal Ahmad	3840392613767
355	12994/MWI/IT/2025	Farrukh shaheen	3830274420354
356	12995/MWI/IT/2025	Ruqia Aslam	3830284398266
357	12996/MWI/IT/2025	Razia Muneer	3830211153320
358	12997/MWI/IT/2025	Nusrat parveen	3830229485984
359	12998/MWI/IT/2025	Ghous Muhammad Malik	3830295640827
360	12999/MWI/IT/2025	Samina yasmeen	3830210848176
361	13000/MWI/IT/2025	Sahira jabeen	3830268533558
362	13001/MWI/IT/2025	Bushra Naseem	3830246325378
363	13002/MWI/IT/2025	Safia Rasheed	3830211187152
364	13003/MWI/IT/2025	Nazia Zeb	3830211444932
365	13004/MWI/IT/2025	Tasleem Akhtar	3830211854370
366	13005/MWI/IT/2025	Munazza Yasmin	3810106496832
367	13006/MWI/IT/2025	Abid mehmood	3410124638683
368	13007/MWI/IT/2025	Hammad ur Rehman	3410124205501
369	13008/MWI/IT/2025	Muhammad Hanif	3830212188421
370	13009/MWI/IT/2025	Tahira Nosheen	3830280839852
371	13010/MWI/IT/2025	Muhammad Bashir	3830363484627
372	13011/MWI/IT/2025	Zahida jabeen	3830210459860
373	13012/MWI/IT/2025	Gulshan Naz	3830211361178
374	13013/MWI/IT/2025	Nusrat Fiaz	3830211348702
375	13014/MWI/IT/2025	Fozia Yasmin	3830202915990
376	13015/MWI/IT/2025	Salma Abdul Rehman	3830261702832
377	13016/MWI/IT/2025	Mumtaz Shah	3830118596243
378	13017/MWI/IT/2025	Irum Farhana	3830211450694
379	13018/MWI/IT/2025	Tahira Aslam Niazi	3830241157946
380	13019/MWI/IT/2025	Maimoona bibi	3839210633494
381	13020/MWI/IT/2025	Zareena khatoon	3830211788888
382	13021/MWI/IT/2025	Aqsa Amanat	3830294789722
383	13022/MWI/IT/2025	Farhat Yasmin	3830211524980
384	13023/MWI/IT/2025	Majeed Ullah	3520015770581
385	13024/MWI/IT/2025	Rafia Perveen	3830211014134
386	13025/MWI/IT/2025	Muhammad Noman	3510399444666
387	13026/MWI/IT/2025	Aisha Aman	3820182302430
388	13027/MWI/IT/2025	Rana Muhammad Amir Dilshad	3230409134473
389	13028/MWI/IT/2025	Farhat bibi	3830288929528
390	13029/MWI/IT/2025	Munawar lal	3630317082307
391	13030/MWI/IT/2025	Shazia Zulfiqar	3610369390240
392	13031/MWI/IT/2025	Muhammad Haris Tahir	3740550493399
393	13032/MWI/IT/2025	Sheraz Ahmed	3110178633873
394	13033/MWI/IT/2025	Muhammad Ashfaq	3410189821293

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395	13034/MWI/IT/2025	Tasmia Nawab	3420242184876
396	13035/MWI/IT/2025	Miss Zohra Jabeen	3420312483432
397	13036/MWI/IT/2025	Naser rehman	3410123906241
398	13037/MWI/IT/2025	Sumera mushtaq	3130182694848
399	13038/MWI/IT/2025	Aurwa matloob	3740614045224
400	13039/MWI/IT/2025	Majid Wasim	3710502500877
401	13040/MWI/IT/2025	Muhammad Pervaiz Akhtar	3110467906591
402	13041/MWI/IT/2025	Syeda Asmat Batool Shamsi	3520254354242
403	13042/MWI/IT/2025	Nasir Iqbal	3830211676175
404	13043/MWI/IT/2025	Mahwash Muhammad Afzal	3520112845744
405	13044/MWI/IT/2025	Tuqeer Ahmed	3530132520275
406	13045/MWI/IT/2025	Muhammad Ali Abbas	3320178910611
407	13046/MWI/IT/2025	Salma naz	4320312402166
408	13047/MWI/IT/2025	Ghulam Murtaza	3830302224713
409	13048/MWI/IT/2025	Syeda Madiha Fatima	3420184606372
410	13049/MWI/IT/2025	Almas Zahra	3660119688554
411	13050/MWI/IT/2025	samreen ali	3740518249952
412	13051/MWI/IT/2025	Nazia Latif	3420169053460
413	13052/MWI/IT/2025	Sakhawat Ali	3450199636281
414	13053/MWI/IT/2025	Aftab Noor Ahmed	3420292912167
415	13054/MWI/IT/2025	Asma waheed	3520260060150
416	13055/MWI/IT/2025	Mariam Bushra	3740557429306
417	13056/MWI/IT/2025	Sara Zahid	3520218017012
418	13057/MWI/IT/2025	Sanaullah Ghani	3840132969873
419	13058/MWI/IT/2025	Saima shabbir	6110106857990
420	13059/MWI/IT/2025	Mudassar Saleem	3110445552439
421	13060/MWI/IT/2025	Nawal Aslam	3520235840600
422	13061/MWI/IT/2025	Madiha Zafar	3520288555660
423	13062/MWI/IT/2025	Shahid Irfan	3110450842007
424	13063/MWI/IT/2025	Muhammed Abdul Hafeez	3110436511657
425	13064/MWI/IT/2025	Sana Muzaffar	3520277992852
426	13065/MWI/IT/2025	Muhammad Usman	3410134642171
427	13066/MWI/IT/2025	Arshad Mahmood Shahid	3420321268445
428	13067/MWI/IT/2025	Sajid Mahmood	3730121948909
429	13068/MWI/IT/2025	Zeeshan Aslam	3340104033701
430	13069/MWI/IT/2025	Mujahid niaz akhtar	3630204682907
431	13070/MWI/IT/2025	Muhammad Ashfaq	3410189821293
432	13071/MWI/IT/2025	Nabila Ifthikar	3420275300122
433	13072/MWI/IT/2025	Hira Liaquat	6278883788934
434	13073/MWI/IT/2025	Amjad ali	3320117114171
435	13074/MWI/IT/2025	Muhammad Rashid Ashraf	3510206697559
436	13075/MWI/IT/2025	Mazhar ul Islam	3630204713999
437	13076/MWI/IT/2025	Zafar Ahmad Shahbaz	3320136064889
438	13077/MWI/IT/2025	Azhar ali khalid	3530208071545
439	13078/MWI/IT/2025	Afzaal Anwar	3220305520687
440	13079/MWI/IT/2025	Saghir Ahmad	3630247009373
441	13080/MWI/IT/2025	Saddam Hussain	3540198772659
442	13081/MWI/IT/2025	Ali raza	3320169422165
443	13082/MWI/IT/2025	Abdul Rahman Azmi	3120247802869
444	13083/MWI/IT/2025	Maha Sultana	383024772463-4
445	13084/MWI/IT/2025	Safia Khanum	3830211843144

446	13085/MWI/IT/2025	Bibi Maida	3830117937924
447	13086/MWI/IT/2025	Shaista Gul	3830210764966
448	13087/MWI/IT/2025	Qudsia Jabeen Fatima	3830210596490
449	13088/MWI/IT/2025	Farhat Nazir	3830206432544
450	13089/MWI/IT/2025	Maroof Fatima	3830210891374
451	13090/MWI/IT/2025	Fehmeda Sultana	3730170755816
452	13091/MWI/IT/2025	Asma Hayat	3830256948448
453	13092/MWI/IT/2025	Saima Niazi	3220224787350
454	13093/MWI/IT/2025	Mussarat Bibi	3830211466914
455	13094/MWI/IT/2025	Faiza Asma	3220310798128
456	13095/MWI/IT/2025	Nusrat Begum	3830118089764
457	13096/MWI/IT/2025	Fatima Tul Zahara	3830248615534
458	13097/MWI/IT/2025	Sadia Huma	3830211777554
459	13098/MWI/IT/2025	Nasreen Akhtar	3830211040490
460	13099/MWI/IT/2025	Nazia Zaib	3830211444932
461	13100/MWI/IT/2025	Nishat Perveen	3830210530230
462	13101/MWI/IT/2025	Nigaht Faiz	3130224547082
463	13102/MWI/IT/2025	Kosar Zaman	3830211937854
464	13103/MWI/IT/2025	Nighat Yasmin	3830298330948
465	13104/MWI/IT/2025	Rizwana Gul	3830271337412
466	13105/MWI/IT/2025	Farzana Jabeen	3830205557534
467	13106/MWI/IT/2025	Faria Nawaz	3830299049718
468	13107/MWI/IT/2025	Rafia Khatoon	3830210533364
469	13108/MWI/IT/2025	Sahira Jabeen	3830268533558
470	13109/MWI/IT/2025	Kausar Prveen	3830210857176
471	13110/MWI/IT/2025	Kousar Ayayz	3830211525458
472	13111/MWI/IT/2025	Munaza Raheen	3830210455888
473	13112/MWI/IT/2025	Taj Iqbal	3830211911962
474	12235/MWI/IT/2025	Mr. Muhammad Amjid Saeed	3810106776175
475	12236/MWI/IT/2025	Mr. Hafiz Muhammad Asad	3810189390061
476	12237/MWI/IT/2025	Mr. Sheikh Muhammad Zulfiqar Ali	3810107002705
477	12238/MWI/IT/2025	Mr. Hafiz Muhammad Mehrban	3810164331505
478	12239/MWI/IT/2025	Mr. Hammad Hussain	3810122766859
479	12240/MWI/IT/2025	Mr. Muhammad Bilal	3810105704429
480	12241/MWI/IT/2025	Dr. Shabir Ali	3810190639625
481	12242/MWI/IT/2025	Mr. Muhammad Jawad Mehdi Naqvi	3810109160167
482	12244/MWI/IT/2025	Dr. Muhammad Hanif	3810147704703
483	12247/MWI/IT/2025	Ms. Samia Naz	3830309784508
484	12248/MWI/IT/2025	Ms. Shamim Karamat	3220224443174
485	12250/MWI/IT/2025	Ms. Warda Gul	3520136999770
486	12221/MWI/IT/2025	Mr. Noor Khan	3830210745605
487	12222/MWI/IT/2025	Ms. Zetoon Islam	3830210463376
488	11836/MWI/IT/2025	Mr. Malik Hayat Ullah	3830241403347
489	12219/MWI/IT/2025	Mr. Khalid Masood	3830250804779
490	12220/MWI/IT/2025	Mr. Muhammad Saeed Khan	3830162891277
491	12254/MWI/IT/2025	Mr. Mahmood Ali Haroon	3810106468583
492	12453/MWI/IT/2025	Mr. Bahadur Khan	3830212403859
493	12457/MWI/IT/2025	Ms. Falak Naz Niazi	3830351945028

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494	12462/MWI/IT/2025	Mr. Faiz Hameed	3830298266475
495	12499/MWI/IT/2025	Mr. Muhammad Hayat Khan	3830210741607
496	12635/MWI/IT/2025	Mr. Muhammad Rafique	3830212396787

The above complaints being of identical nature are disposed of through a consolidated order.

4. The complaints were sent for comments to the Secretary, Revenue Division, in terms of Section 10(4) of the FTO Ordinance, 2000 read with Section 9(1) of the Federal Ombudsmen Institutional Reforms Act, 2013. In response thereto, the Chief Commissioner IR, Regional Tax Office, (RTO) Sargodha, Multan, Bahawalpur, Sahiwal, Lahore, Sialkot and Rawalpindi forwarded their comments.

The Commissioner IR, Withholding Taxes Zone, RTO, Sargodha vide his report dated 04.06.2025, mainly stated that the rebate available for teaching staff vide Clause 2, Part-III, Second Schedule, of the Income Tax Ordinance, 2001 is omitted as per Finance Act, 2022 applicable from tax year 2023. The legal position on this matter through a letter was conveyed to District Accounts Officer(s) (DAO) for the purpose of implementation. Such communication a routine exercise by the withholding zone after any amendments made in law. The other RTO,s in their reports dated 18-06-2025 (Multan), 19-06-2025 (Bahawalpur), 19-06-25 (Sahiwal), 18-06-2025 (Lahore), 18-06-2025 (Sialkot) and 17-06-2025 (Rawalpindi) mainly contended that till the Finance Act 2025 is enacted the rebate to the teachers is not admissible under the law. Moreover, it has also been mentioned that in case of any excess deduction of income tax during the month of May 2025 ,the same can be claimed as refund during the Tax Year 2025.

5. The case was fixed for hearing on 20.06.2025. The individual complainants attended the proceedings and group of teachers were

all represented by a teacher representing them. Department was represented by Mr. Muhammad Azhar Naveed, IRO, RTO, Sargodha, Mr. Kamran Ullah, Addl. Commissioner, RTO, Rawalpindi, Rana Ahmad Hafeez, ACIR, RTO, Lahore & Mr. Muhammad Irfan, IRO, RTO, Multan. The complainants assailed heavy deduction of income tax from their salaries in the month of May, 2025, on account of rebate already allowed to them in the preceding period, on the directions of Commissioner-IR, Withholding Taxes (WHT), RTOs, Sargodha.

6. The teachers and the departmental representatives and most of the teachers were heard through video and zoom links. parties heard and record perused. The report of RTO Sargodha transpired that the department instructed the District Accounts Officer, Sargodha, for deduction of income tax from the salaries of teachers for the month of May, 2025, on account of rebate already allowed to them in the preceding period since the same is not allowable at present for Tax Year 2024 as envisaged in Income Tax Ordinance (ITO) 2001.

FINDINGS:

7. Departmental contention vis-a-vis admissibility of rebate (as detailed Para-4 above) has been examined and found untenable in the light of following facts, borne from record.

- i. Since 26th October 2022 (Comps. NOs. 3667 & Others /PWR) to date FTO,s record is witness to hundreds of cases wherein the Complainant Headmasters/Principals/Subject specialists have been contesting the non-allowance of full time teachers rebate. In all such cases FBR and concerned IR field formations were properly confronted, Parawise comments obtained, hearings were conducted **but nowhere, any IR field formation or IR wing, FBR HQs raised the finger that aforesaid clause was omitted through Finance Act, 2022.**
- ii. In most of the above referred cases FTO,s recommendations were challenged by FBR **but while filing representations FBR**

didn't raise any such objection at Presidency as well. The office of the honourable President of Pakistan graciously upheld the FTOs decisions, which have been implemented by concerned IR field formations.

Thus, till October/November, 2024 FBR HQs as well as all of its field formations were not aware of this alleged omission.

- iii. It is pertinent to mention here that the Hon'ble High Court, Peshawar in its JUDGMENT dated 29th March, 2024 in W.P No.87/518-P/2022, *Dr. shah Alam Khan, professor & chairman Department of Plant Protection/president Agricutural university Teachers Association, university of Agriculture Peshawar and another Vs vice chancellor university of Agriculture Peshawar and others*, has ordered to allow this rebate to the university employees who were performing teaching duties in addition to their other administrative jobs. **While defending its case FBR has nowhere informed the court that the said clause was already omitted through Finance Act 2022.**
- iv. FBR,s budgetary proposals as well as Finance Bill 2024 is witness to a proposal whereby omission/deletion of aforesaid clause was proposed. National Electronic & Print Media is witness to a number of Articles & News appearing in the month of June 2024 wherein this proposal was criticized as anti-education measure. **The question arises that if this clause was already omitted through Finance Act 2022 then why it was orchestrated once again in Finance Bill 2024?**
- v. If the said clause was omitted w.e.f. 1st July 2022 then why and how FBR's portal (filing of returns module-Iris) has been allowing this rebate up to TY 2024.?
- vi. In March, 2025 an *Agreement* was signed by the Federal Government Representatives and All Pakistan Government Employees Grand Alliance. According to this document it has been decided that letters regarding withdrawal of tax rebate to Teachers/Researchers will be withdrawn *ab-initio*.

As a matter of fact this clause was retained in FBR's updated Statutes, upto 31st October, 2024, displayed at its official website and the it was deleted without any public clarification

8. It is pertinent to mention that, in spite of the clear directions of the Accountant General Punjab, vide his letter dated 06.05.2025 to all District Account Officers, that; **"...no recovery shall be initiated at this time, as the government is considering corrective measures to reinstate the rebate within current financial year."**

The department has taken action regarding deduction of income tax from the salaries of teachers in the month of May, 2025, on account of rebate already allowed to them in the preceding period in haste without considering a humane angle to the situation. On ground the concerned authorities have deducted 50 % of the income tax due on rebate already allowed for deduction from the salaries of teachers for the month of May 2025, depriving the teachers of heavy amount from their salaries. This action has put them in difficult financial position to cope for their basic needs during these months.

9. In view of above FBR's contention that the relevant provision of sub clause (2) of clause (1) of Part III of the Second Schedule to the Ordinance was omitted vide Finance Act 2022 is nothing but an afterthought, against the facts and tantamounts to maladministration in terms of section 2(3) of FTO Ordinance, 2000, which reads;

- (i) *a decision, process recommendation, act of omission or commission which-*
 - a) *is contrary to law, rules or regulations or is a departure from established practice or procedure, unless it is bona fide and for valid reasons;*
 - b) *is perverse, arbitrary or unreasonable, unjust, biased, oppressive, or discriminatory;*
 - c) *is based on irrelevant grounds;*

RECOMMENDATIONS:

10. FBR to direct:

- (i) The Commissioner-IR, (WHT), RTOs Sargodha, to instruct the Withholding Agent not to make any further recovery from the salary of teachers in their jurisdiction (if any) for the month of June 2025 until finalization of the Finance Act, 2025.
- (ii) AG Punjab to instruct to the concerned District Accounts Officer, Sargodha, that the income tax deducted during the month of May 2025 should be restricted to only 50% of the rebate allowed per month. The remaining amount be reversed to the individual teachers.

12639 TO 12738, 12740 TO 13082, 13083 to 13112, 12235 TO 12242 & 12244, 12247, 12248, 12250, 12221, 12222, 11836, 12219, 12220, 12254, 12453, 12457, 12462, 12499, 12635/MWI/IT/2025

- (iii) Report compliance within 30 days. However, immediate instructions be issued to DAO,s by Commissioner-IR (WHT), RTO Sargodha.


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

Dated: 27-6-2025
Akif

Approved for reporting.