THE FEDERAL TAX OMBUDSMAN
ISLAMABAD

COMPLAINT NO. 20873/KHI/IT/2025
Dated 08.09.2025 * R.O Karachi

Mr. Laizdar Khan, CNIC 4220155571055
Flat No. B-921, Diamond Residency,
Defence View, Karachi. ...Complainant

Versus

The Secretary,
Revenue Division,
Islamabad. ...Respondent

Dealing Officer	: Mr. Badruddin Ahmad Quraishi Advisor
Appraisal Officer	: Mr. Muhammad Tanvir Akhtar, Advisor
Authorized Representatives	: Mr. Tariq Hussain, Advocate
Departmental Representatives	: Mr. S. M. Rizwan, RTO-I, Karachi

FINDINGS

The complaint was filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance), against the department (Deptt) for issuing partial income tax refund of Rs.2,183,572/- for the tax year 2024 against the total claim of Rs.4,707,902/-.

2. Briefly, the Complainant is a business individual who filed an income tax return for the tax year 2024 on 30.09.2024 claiming a refund of Rs. 4,707,902 against the adjustable tax deduction u/s 236A of the Income Tax Ordinance 2001 (the Ordinance). The complainant e-filed a refund application on 13.10.2024. The complainant earlier filed a complaint 5720/KHI/IT/2025 for non-processing of the refund claim. This forum vide recommendation dated 22.04.2025 directed the Department to dispose of the refund claim on its merit in accordance with law. In compliance, the Department issued a refund order sanctioning a refund of Rs. 2,183,572 vide order dated 17.07.2025. This complaint has been

*Date of registration in FTO Secretariat lodged for issuing a partial income tax refund of Rs. 2,183,572 for the tax year 2024 against the total claim of Rs. 4,707,902 despite verifiable documentary evidence of the total tax paid challan of Rs. 5,049,085 u/s 236A already available in the IRIS. The complainant has also e-filed a fresh refund application on 02.09.2025 for the balance refund and prayed for the balance refund alongwith compensation against the delayed refund.

3. 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 DR appeared, and the case was discussed with him. Moreover, the author of the refund order dated 17.07.2025 was also contacted, who categorically stated that the AR of the complainant had misguided the August forum of FTO, and insisted on a refund claim against the original income tax return for the tax year 2024 whereas the complainant had already filed a revised income tax return enhancing his total taxable income from Rs 2,380,915 to Rs.10,001,465/- and tax chargeable from Rs 311,183 to Rs.2,865,513. The complainant also enhanced the claim of total tax paid from Rs 5,049,085 to Rs 9,124,185, but the actual tax verified from the system is only Rs 5,049,085, resulting sanction of refund of Rs 2,183,572 only.

4. Argument heard and record perused.

5. As can be observed that the complainant himself revised his income tax return for the tax year 2024 u/s 114(6) of the Income Tax Ordinance 2001 (the Ordinance), but filed the earlier complaint 5720/KHI/IT/2025 and the instant claim on the same issue without disclosing the filing of a revised return. Once a revised return is filed, the original return loses its value and sanctity. The revised return

comes into the field for any further legal proceedings. Accordingly, the Department very correctly issued a refund order based on the revised return. Hence, no maladministration can be observed from the conduct of the Department in terms of section 2(3) of the FTO Ordinance.

7. As regards not disclosing the filing of a revised return giving false statement, hiding the facts not once but twice, first in the earlier complaint # 5720/KHI/IT/2025 and then again in the instant complaint tantamount to **Perjury** (also known as **forswearing**), the intentional act of falsifying an affirmation to tell the truth, whether spoken or in writing, concerning matters material to an official proceeding. Perjury is considered a serious offence, as it can be used to usurp the power of the courts, resulting in miscarriages of justice. The AR of the complainant is hereby given a warning for his misconduct to be careful in the future.

8. In view of the discussions supra, the complaint is closed and the case is consigned to record.

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

Dated: 18 OCT 2025
Approved for reporting