THE FEDERAL TAX OMBUDSMAN
ISLAMABAD

COMPLAINT NO.2178/MLN/IT/2025

Dated: 10.02.2025* R.O. Multan

Ms. Khalida Bibi,
Sahin Wala, Rajanpur. ... Complainant

Versus

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

Dealing Officer	:	Dr. Khalil Ahmad, Advisor
Appraised by	:	Mr. Muhammad Tanvir Akhtar, Advisor
Authorized Representative	:	Mr. Abdul Hameed (Complainant's husband)
Departmental Representative	:	Mr. Akhtar Suraj, Addl. CIR, RTO, Multan

FINDINGS/RECOMMENDATIONS

The complaint was filed under section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) for cancelation of NTN number under Rule 82(5) of the Income Tax Rules, 2002.

2. 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 thereto, the Chief Commissioner-IR, RTO, Multan forwarded Para-wise comments of the Commissioner-IR, D.G. Khan Zone dated 21.02.2025 vide letter dated 24.02.2025 stating therein that the Complainant got registered on 06.09.2024 and filed 'nil' return for Tax Year 2023 and also paid ATL surcharge amounting to Rs.1000/-. The Complainant paid tax at Rs3273/- on 09.09.2024 under Section 236K of the Income Tax Ordinance, 2001. After availing the benefit of a filer, she wants to cancel her registration.

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* Date of registration in FTO Sectt.

3. During hearing, the Complainant's husband explained that he has filed an application for deregistration under Rule 82(5) of the Rules on IRIS. The Addl CIR (DR) committed that grievance will be addressed.

FINDINGS:

4. It is a typical case of petty corruption where at the time of property transfers non-filers/BTL persons are registered with the connivance of department and through **engineered filing status** proper taxation is evaded. Later on, Complaints are filed at FTO Secretariat agitating the above incidence as an act of fraud, requesting deregistration/cancellation of NTN. Ironically at both stages palm greasing is involved. Moreover, frequent recurrence of such incidents also reveals that FBR's registration regime is lopsided as it erroneously integrates the persons who are otherwise not liable to be registered or do not enjoy any taxable income. Such persons are first made **filers** only to evade taxes on property transactions, then statutory notices are issued for compliance of legal provisions and after all this hassle they are deregistered after some **compromise.** Maladministration in terms of section 2(3)(i)(b) and (ii) of FTO Ordinance, 2000.

RECOMMENDATION:

5. *The Commissioner-IR concerned is directed to look into the instant case and identify the persons (both inside and outside the department) who actively connived in erroneous registration and grant of filing status. Report compliance within 45 days.*

Approved for reporting

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

Dated: 25:3:2025
Akif