

**BEFORE  
THE FEDERAL TAX OMBUDSMAN  
ISLAMABAD**

**COMPLAINT NO.2517/ISB/IT/2022**

Dated: 17.06.2022\* HQ, Islamabad

**Mr. Ahmed Nadeem,**  
Email: [a.tulwar@gmail.com](mailto:a.tulwar@gmail.com)

... Complainant

**Versus**

The Secretary,  
Revenue Division,  
Islamabad.

...Respondent

Dealing Officer	:	Mr. Muhammad Majid Qureshi, Advisor
Appraisal Officer	:	Mr. Muhammad Tanvir Akhtar, Advisor
Authorized Representatives	:	None
Departmental Representative	:	None

**FINDINGS**

This complaint has been filed under Section 10(1) of the Federal Tax Ombudsman Ordinance 2000. Mr. Ahmad Nadeem a Federal Govt employee in BS-16, states that he cannot afford to pay Rs. 3000/- for filing his tax return therefore his pay slip may be considered as NTN Certificate.

2. The Complainant is a federal government employee, BS-16. AGPR issues monthly pay slips after deduction of tax. Since the filing of income tax return form appears very complicated and cumbersome to the complainant therefore he has to hire the services of tax consultant/accountant. Being a low paid employee he cannot afford to pay consultant's fee therefore requests that low paid salaried employees may be exempted from filing income tax return and may be treated as **Active Taxpayers** on the basis of annual salary statement issued by the AGPR/employer.

3. Complainant's request has been considered. There is no denying the fact that tax return filing process is bit complex and

majority of taxpayers have to hire services of tax practitioners or accountants to file their annual returns. A large number of taxpayers do not file returns due to the simple reason explained by the complainant. It may be recalled that a few years back annual salary statement was considered as good as tax return but it has been discontinued.

4. In light of the above discussion, the following options are recommended for FBR/PRAL;

- (i) Devise a **simple return form** for persons earning income exclusively from salary. The simplified form, supported by employer's salary certificate may include an undertaking to the effect that the taxpayer is earning no income other than salary.
- (ii) PRAL may also develop **dedicated/simplified software** for those persons who are earning income from multiple sources but more than fifty percent of total income is derived from salary.

5. Compliance of para 4 above to be reported in 90 days.

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

Dated: 18/07/2022

Approved for reporting

Certified to be True Copy

Registrar  
FTO Secretariat  
Islamabad