THE FEDERAL TAX OMBUDSMAN
ISLAMABAD

REVIEW PETITION
Dated: 08.06.2026* RO, Karachi
IN
COMPLAINT NO. 27600/KHI/IT/2025

Ms. Maria Gul, ...Petitioner
House No. A-53, Soomra Co-operative Housing Society, opposite Saadat Amrohva Society, Sector 36A, Scheme 33, Gulzar-e-Hijri, Karachi.

Versus

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

Dealing Officer	:	Mr. Khalid Javed, Advisor
Authorized Representative	:	Mr. Muzaffar Ali Soomro, ITP
Departmental Representative	:	Mr. Rehmatullah Khan Durrani, CIR, RTO, Quetta.
Date(s) of Hearing	:	**09.07.2026**

ORDER-IN-REVIEW

This Review Petition seeks review of this Forum's order dated 13.05.2026, whereby the complaint was dismissed primarily on the ground that the challenge to cancellation of the petitioner's NTN was barred by limitation under section 10(3) of the Federal Tax Ombudsman Ordinance, 2000.

2. The petitioner contends that although the complaint referred to cancellation of a fraudulently obtained NTN, her principal grievance remained that, despite the department itself acknowledging that her identity had been misused, she continues to be deprived of a functional NTN, is unable to file income tax returns and continues to suffer adverse fiscal consequences. It is argued that this continuing grievance remained unaddressed in the earlier order.

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*Date of registration with FTO Secretariat

3. The departmental representatives reiterated the objections already contained in the parawise comments and submitted that no ground for review has been made out.

4. Before examining the merits, this Forum considers it appropriate to clarify the scope of review jurisdiction exercisable by the Federal Tax Ombudsman.

5. The principles governing review before constitutional and civil courts are well settled. Ordinarily, review is exercised sparingly to preserve certainty and finality of judicial proceedings and is not intended to provide a rehearing merely because another view is possible.

6. The jurisdiction of the Federal Tax Ombudsman, however, rests upon a materially different statutory foundation.

7. The Federal Tax Ombudsman Ordinance, 2000 is a beneficial and remedial legislation enacted to protect citizens against maladministration in tax administration. The primary obligation of this Forum is not merely to adjudicate disputes but to identify maladministration and ensure that genuine grievances are effectively redressed.

8. The jurisdiction of the Federal Tax Ombudsman is fundamentally relief-oriented. The powers conferred by the Ordinance, including the power of review, exist not to preserve technical finality but to ensure that maladministration is effectively removed and that no citizen is left without an appropriate remedy merely because of procedural or technical constraints.

9. Accordingly, where an earlier order, though legally sustainable, inadvertently leaves a genuine grievance or a continuing instance of maladministration unresolved, the Federal Tax Ombudsman would be justified in exercising review jurisdiction to secure complete administrative justice.

10. This does not mean that every review petition deserves acceptance. Finality of proceedings remains an important principle. Review cannot become a substitute for appeal nor can it be invoked merely because another view is possible.

11. However, review may appropriately be exercised where:

i. a material issue directly affecting the complainant's entitlement to relief remained unnoticed or undecided;

ii. the earlier order leaves a continuing instance of maladministration unresolved;

iii. subsequent developments demonstrate that effective relief can still be granted without disturbing settled rights; or

iv. refusal to entertain review would itself perpetuate maladministration and thereby defeat the object of the Ordinance.

12. The true test is not whether the earlier order can be technically defended, but whether the object of the Ordinance has been achieved by effectively removing the maladministration complained of.

13. These principles shall serve as guidance for the Advisors and officers of this Secretariat while examining review petitions in future.

FINDINGS:

14. Having carefully reconsidered the record, this Forum finds no reason to disturb its earlier conclusion that the challenge to cancellation of the impugned NTN was filed beyond the limitation prescribed under section 10(3) of the Ordinance. To that extent, the earlier findings call for no interference.

15. However, a closer examination of the complaint reveals that the grievance was not confined merely to challenging cancellation of the NTN. The complaint also disclosed a continuing grievance that despite the department having accepted that the NTN had been fraudulently obtained through misuse of the petitioner's identity, she still remains unable to obtain a lawful and functional NTN, is unable to file income tax

returns and continues to suffer adverse consequences for no fault of her own.

16. This continuing aspect of the grievance was not specifically addressed in the earlier order of this Forum.

17. The departmental comments, itself, reveal that the matter regarding restoration/activation of the petitioner's registration has already been taken up in Feb, 2026 with the competent authorities and which still remains under process. Thus, the grievance has not ceased merely because the fraudulent NTN has been cancelled.

18. The purpose of the Ombudsman is not merely to pronounce upon the legality of past administrative action but to ensure that maladministration actually ceased.

19. Once the department itself accepts that a citizen became the victim of fraudulent misuse of her identity, it is under a corresponding obligation to restore her ability to comply with tax laws within a reasonable time. An innocent taxpayer cannot be expected to fulfil statutory obligations while simultaneously being denied the administrative means necessary to perform the same.

20. This continuing inability, if allowed to persist, constitutes maladministration warranting intervention by this Forum.

21. The present case also exposes a systemic weakness. Cases involving fraudulent use of CNICs for obtaining tax registration are no longer isolated. It is therefore imperative that FBR evolves a transparent and time-bound administrative mechanism for restoration of lawful registration of genuine taxpayers after verification of their claims.

22. Accordingly, the Review Petition is partly allowed.

23. However, the earlier order is modified to the extent that the continuing grievance regarding restoration of the petitioner's lawful tax registration is taken up for redressal.

RECOMMENDATIONS:

24. In view supra, the Federal Board of Revenue accordingly to:

   i. finalize the petitioner's lawful registration/restoration/activation of NTN, strictly in accordance with law, within thirty (30) days.

   ii. subsequently, remove all avoidable system constraints preventing the petitioner from filing income tax returns, if no legal impediment exists.

   iii. in case any legal impediment exists, communicate a reasoned speaking order to the petitioner within the same period.

   iv. Member (IR-Operations), FBR to examine the need for framing a comprehensive SOP for expeditious handling of cases involving fraudulent use of CNICs for obtaining tax registration so that innocent citizens are not subjected to avoidable hardship.

   v. compliance in respect of Sr. No.(i), (ii) & (iii) be reported to this Secretariat within thirty (30) days.

Federal Tax Ombudsman Secretariat HQS
FTO
Islamabad

25. Before parting with this case, this Forum considers it appropriate to observe that the effectiveness of the Federal Tax Ombudsman is measured not merely by disposal of complaints but by the extent to which maladministration is actually eliminated.

26. An order that attains finality while leaving a genuine grievance substantially unredressed does not fully accomplish the purpose of the Federal Tax Ombudsman Ordinance, 2000.

27. The instant review petition is disposed of in above given terms and earlier order of this Forum stands modified, accordingly.

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

Dated: 10 JUL 2026

Approved for reporting.