

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

COMPLAINT No.3177/FSD/IT/2023

Dated: 05.06.2023* RO, Faisalabad

Mrs. Farhat Iqbal,
Mohallah Shareefan Wala, Jhang. ... Complainant

Versus

The Secretary
Revenue Division ... Respondent
Islamabad

Dealing Officer : Dr. Muhammad Akram, Advisor
Appraisal by : Mr. Muhammad Tanvir Akhtar, Advisor
Authorized Representative : None
Departmental Representative : Mr. Waqar Ali Khan, IRO, RTO, Faisalabad

FINDINGS/RECOMMENDATIONS

This complaint was filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) against non-issuance of refund for Tax Years 2018 to 2020.

2. Briefly, the Complainant having CNIC No.33202-7503709-2 filed returns of income for Tax Years 2018 to 2020 under Section 114(1) of the Ordinance claiming refund on account of adjustment of tax u/s 236I of the Income Tax Ordinance, 2001. She contended that her husband died on 18.02.2018 and she applied for succession certificate before the district court, Jhang which granted succession certificate vide order dated 02.06.2018. According to the Complainant, she e-filed refund applications for Tax Years 2018 to 2020 but Deptt failed to issue refund as name of her late husband was mentioned in all the CPRs. Being aggrieved, Complainant filed this complaint.

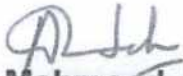
* Date of registration in FTO Sectt.

FINDINGS:

6. This is a clear-cut case of mistake in the relevant CPRs as name of the father continued to be mentioned in CPRs long after his death. Instead of getting the CPRs corrected and processing these refunds, Deptt has callously treated the widow and her family and failed to allow refund as per law. Moreover, while tax arrears are recovered from the legal heirs why refund is being denied to them. Spirit of law cannot be twisted according to the whims of departmental officers.

RECOMMENDATIONS:

7. FBR to direct:
- (i) the concerned CIR, Jhang Zone, RTO, Faisalabad to get the respective CPRs corrected and expedite the process of refund as per law; and
 - (ii) report compliance within 45 days.


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

Dated: 24:7: 2023

Approved for reporting


Director
FTO Secretariat
Islamabad