

**THE FEDERAL TAX OMBUDSMAN  
ISLAMABAD**

**COMPLAINT No.3855/KHI/IT/2023**

Dated: 10.07.2023<sup>1</sup> R.O. Karachi.

**Mr. Asad Ullah Tungeker,** ... Complainant  
Registration No.9150901183081  
56/1, Zulfiqar Street 5, Phase VIII, D.H.A.  
Karachi South Saddar Town.

**Versus**

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

Dealing Officer	: Syed Shakeel Ahmed, Advisor
Appraisal Officer	: Mr. Muhammad Tanvir Akhtar, Advisor
Authorized Representatives	: Mr. Asad Ullah Tungeker, Complainant
Departmental Representatives	: Mr. Hamid Mukhtar, IRO, Zone-II, RTO-I, Karachi

**FINDINGS**

The complaint has been filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) against notices u/s.122(9) of the Income Tax Ordinance, 2001 (ITO) for Tax Years 2018 & 2019, by the Additional Commissioner, Inland Revenue, Unit-II, Range-III, Zone-II, RTO-I, Karachi.

2. Briefly stated, the complainant is a non-resident Individual who resides and pays taxes in the USA. The complainant e-filed Income Tax Returns for Tax Years 2018 & 2019 declaring income under F.T.R. The Departmental Officer / Additional Commissioner IR, issued show cause notices u/s 122(9) of the ITO, 2001 on 19.02.2021 for both the tax years wherein the amount of foreign remittance was questioned. The complainant replied that he had remitted his savings from his USA bank account to his Foreign Currency Account in Pakistan through proper banking channel. The

<sup>1</sup> Date of registration in FTO Sectt.;

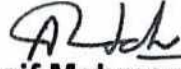
Department ignored his explanation and fearing an adverse order by the Department, he filed this complaint.

3. The complaint was referred to the Secretary Revenue Division, Government of Pakistan for comments and hearing by the Departmental Representative (D.R.), in terms of Section 10(4) of the FTO Ordinance read with section 9(1) of the Federal Ombudsmen Institutional Reforms Act, 2013.

**FINDINGS:**

4. Both the parties were heard and record examined. During the hearing the complainant was advised to visit the Additional Commissioner Inland Revenue concerned alongwith all relevant evidence for the redressal of grievance. The ADC concerned was also directed u/s.33 of the FTO Ordinance to look into the matter judiciously. On the subsequent hearing dated 04.08.2023, a letter was received from the Commissioner IR, Zone-II, RTO-I, Karachi vide No.CIR/ZONE-II/RTO-I/KHI/2023-24/116 dated 03.08.2023, informing that orders u/s.122 (Order to close Amendment) had been passed for both the Tax Years on 01.08.2023. Copies of the orders were also submitted and are placed on record.

5. As grievance of the Complainant has been resolved with the intervention of this office therefore the complaint is discharged accordingly. File is consigned to record.

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

Dated: 11.08.2023

*Approved for reporting*

  
Director  
FTO Secretariat  
Islamabad