THE FEDERAL TAX OMBUDSMAN
ISLAMABAD

Complaint No.00996/MLN/IT/2026

Dated: 14.01.2026* R.O. Multan

Mr. Inam ul Haq Laleka,
House No.4-B, St. No.03,
Near Four Seasons Restaurant,
Model Town A, Bahawalpur. ... Complainant

Versus

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

Dealing Officer	:	Dr. Khalil Ahmad, Advisor
Appraised by	:	Mr. Khalid Javed, Advisor
Authorized Representative	:	Rao Anees ur Rehman, FCMA
Departmental Representative	:	Mr. M. Akram, IRO, RTO, Bahawalpur

FINDINGS/RECOMMENDATIONS

Federal Tax Ombudsman Secretariat HQs Islamabad FTO

The complaint has been filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) against delay in issuance of refund for the tax years 2021 to 2024 amounting to Rs.0.101, Rs.0.300, Rs.5.429 & Rs.0.732 million respectively. According to the Complainant, refund applications for tax years 2021 to 2024 were e-filed on 02.11.2023, 02.11.2023, 02.11.2023 & 20.11.2024 respectively. The Deptt failed to pass order under Section 170(4) of the Income Tax Ordinance, 2001 (the Ordinance) within the stipulated time, hence this complaint.

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, Bahawalpur forwarded Para-wise comments of the Commissioner-

* Date of registration in FTO Sectt.

IR, Refund Zone dated 27.01.2026 vide letter dated 28.01.2026 stating therein that the Complainant's refund applications for tax years 2021 to 2024 were being processed and lawful claims of refund shall be disposed of, as per law.

3. During the hearing, the AR & DR attended. The Complainant is a non-resident and has claimed refund of tax deduction under 236K of the Ordinance i.e. purchase of immovable property. The DR explained that notice under Section 170(4) of the Ordinance for all the years has already been issued. The AR has been asked to file reply to the said notices which he promised to do. It is added that Deptt has not raised any question on legality of the claim in its comments.

Federal Tax Ombudsman Secretariat HQs
FTO
Islamabad

4. It is worthwhile to mention that the Taxpayer is a Non-resident and has been struggling to get his refund claims for multiple years since long. In addition to e-filing his refund applications on IRIS portal, he approached the Deptt for issuance of refund through manually filed applications dated 27.01.2025 and 06.03.2025 as follow up but of no avail. In terms of Section 170(4) of the Ordinance, the Deptt was required to have disposed of refund applications, either way, within 60 days of the filing, after providing opportunity of hearing. In the instant case, the matter, however, remained unattended. It was only after filing of complaint at this forum that the Deptt initiated verification process. Thus, failure of the Deptt to dispose of Complainant's refund applications for tax years 2021 to 2024 within the time stipulated in terms of Section 170(4) of the Ordinance is established.

FINDINGS:

5. Inattention and delay in the administration or discharge of duties and responsibilities in disposal of refund applications for tax

years 2021 to 2024, within the stipulated time period tantamount to maladministration, in terms of provision of Section 2(3)(ii) of the FTO Ordinance.

RECOMMENDATIONS:

6. FBR to -

(i) direct the Commissioner-IR, Refund Zone, RTO, Bahawalpur to dispose of refund claim for Tax Years 2021 to 2024 under Section 170(4) of the Ordinance, as per law, after providing opportunity of hearing to the Complainant; and

(ii) report compliance within 60 days.

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

Dated: 18 FEB 2026
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