THE FEDERAL TAX OMBUDSMAN
ISLAMABAD

COMPLAINT NO.04479/ISB/IT/2026

Dated:06.03.2026[*] HQ Islamabad

Mr. Muhammad Zahid, ...Complainant
(Registration No:6110170523375)
Capital Villas, Block No. B-1, House No. 99, B-17, Islamabad.

Versus

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

Dealing Officer	:	Mr. Muhammad Naseer Butt, Advisor
Appraised by	:	Mr. Khalid Javed, Advisor
Authorized Representative	:	None
Departmental Representative	:	Mr. Inayat ullah Khattak, AD (Audit), RTO, Islamabad

FINDINGS/RECOMMENDATIONS

The complaint was filed under Section 10(1) of the Federal Tax Ombudsman Ordinance 2000 (FTO Ordinance) and the case was fixed for submitting comments on 25.03.2026. However, parawise comments were not received from the department on due date. The case was fixed for hearing on 15.04.2026 and the department was directed to attend hearing along with parawise comments. During hearing on 15.04.2026 the DR filed parawise comments, which were examined and placed on file. The DR attended. However, the complainant did not join proceedings. Arguments were heard and record perused and complaint is disposed of on the basis of available record as under.

2. The complainant stated that he applied for de-registration from Sales Tax on the Iris portal on 15.10.2025 and also filed an application for discontinuance/de-registration of income tax on 15.10.2025, due to closure of business and issuance of a new POC in place of his CNIC. The complainant further stated that prior to the online submissions, the matter had already been physically submitted to the concerned tax office on 12.09.2025 along with the relevant documents. However, both the sales tax and income tax de-registration applications are still pending at the tax office end.

* Date of registration with FTO Secretariat

3. The complainant further stated that he is now a national of Türkiye and permanently residing there, and due to the pending status of his old NTN he is unable to obtain a new NTN under his POC. The complainant requested this office to expedite the processing of my de-registration applications and complete the necessary formalities at the earliest.

4. The RTO, Islamabad filed written comments wherein, they stated that the case of the complainant has been forwarded to the Local Registration Officer (LRO) for de-registration of income tax (NTN) as well as Sales Tax Number (STRN) if required and issuance of new NTN & STRN on the basis of POC. During hearing, the DR confirmed that applications for de-registration are under process.

5. Perusal of complaint and record shows that the complainant claimed that he is a **non-resident** who came up before this forum to seek direction to the department to process his pending applications for de-registration of Income Tax (NTN) filed u/s 117 of the Income Tax Ordinance, 2001 and Sales Tax (STRN) filed u/s 21(1) of the Sales Tax Act, 1990. Record further shows that the complainant e-filed applications on 15.10.2025, which were still pending with the department. This delay is manifestation of departmental neglect and inattention in discharge of its duties and the same is tantamount to maladministration in terms of section 2(3)(ii) of the FTO, Ordinance, 2000.

RECOMMENDATIONS:

6. FBR to:-

(i) direct the CIR (Audit Zone), RTO, Islamabad to dispose of pending applications for de-registration of the taxpayer on merits and in accordance with law; and

(ii) report compliance within 30 days.

Federal Tax Ombudsman Secretariat HQs Islamabad FTO

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

Dated: 30 APR 2026