THE FEDERAL TAX OMBUDSMAN
ISLAMABAD

COMPLAINT NO.05823/ISB/IT/2026
Dated:31.03.2026* HQ Islamabad

Mr. Musa Ahmed Khan, ...Complainant
(Registration No:3320115177029)
C/o, Muhammad Saeed ur Rahman,
Office No. S-14, E-8 Markaz Plaza,
Haidery Chowk, Saidpur Road,
Rawalpindi.

Versus

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

Dealing Officer	:	Mr. Muhammad Naseer Butt, Advisor
Appraised by	:	Mr. Khalid Javed, Advisor
Authorized Representative	:	Mr. Muhammad Saeed Ur Rehman, AR
Departmental Representative	:	None

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 14.04.2026. However, parawise comments were not received from the department on due date. The case was fixed for hearing on 28.04.2026 and the department was directed to attend hearing along with parawise comments. On the date of hearing, the complainant's AR attended. However, the DR did not join proceedings nor filed comments. 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 is a **non-resident** and aggrieved by delay in processing of refund for tax year 2025 amounting to Rs.395,699/-. The online refund application was filed

* Date of registration with FTO Secretariat

u/s 170 of the Income Tax Ordinance, 2001 (the Ordinance) on 27.11.2025, which was not processed by the department despite a lapse of statutory time of 60 days. The complainant prayed that the department may be directed to process pending refund application and issue refund.

3. However, it is noted that RTO, Faisalabad failed to file parawise comments to allegations of the complainant and also failed to attend hearing despite service of notices. The DR had the option to attend hearing through video link but no response was received from the RTO, Faisalabad. The Chief Commissioner, RTO Faisalabad is directed to look into this lapse on his own and take appropriate action against the delinquent officers and ensure that no such lapse occurs in future.

4. 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 refund application for tax year 2025 amounting to Rs.395,699/-. The complainant, inter alia, claimed credit for the tax deducted u/s 234 on account of private vehicle tax and tax deducted u/s 236K on account of purchase of property. During hearing on 28.04.2026, the AR stated that the documents have been provided to the department.

5. It may be mentioned that the refund application has to be decided within 60 days in terms of section 170(4) of the Ordinance. However, the application is still pending despite passage of prescribed time limit. 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, Refund Zone, RTO, Faisalabad to dispose of pending refund application of the taxpayer for tax year 2025 and issue due refund as per law; and

   (ii) report compliance within 30 days.

Federal Tax Ombudsman Secretariat HQs Islamabad FTO

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

Dated: 07 MAY 2026