# THE FEDERAL TAX OMBUDSMAN
# ISLAMABAD

**COMPLAINT NO. 06270/KHI/IT/2026**

Dated: 08.04.2026* RO, Karachi
(Tax Year 2024)

**MR. SAAD ZUBAIRI** ...Complainant
Registration # 4210115836433
A-14, Block-W North Nazimabad
Karachi.

**Versus**

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

| | | |
|---|---|---|
| Dealing Officer | : | Mr. Syedain Raza Zaidi, Advisor |
| Appraised by | : | Mr. Khalid Javed, Advisor |
| Authorized Representative | : | Mr. Kamran Shabbir, Advocate |
| Departmental Representative | : | Nemo |
| **Date of hearing** | : | **29.04.2026** |

## FINDINGS / RECOMMENDATIONS

The above-mentioned complaint has been filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) against non-issuance of Refund for Tax Year 2024 by the Commissioner Inland Revenue, Refund Zone, Regional Tax Office-II (RTO-II), Karachi.

Federal Tax Ombudsman Secretariat HQs FTO Islamabad

2. Briefly stated the complainant is a non-resident Pakistani residing in UAE and assessed to Tax with RTO-II, Karachi. The complainant filed refund application u/s.170 of the Income Tax Ordinance, 2001 for the Tax Year 2024, claiming refund of Rs.491,214/- on 18.03.2025 on account of Income Tax deducted u/s.236K (on purchase of immovable property) of the Income Tax Ordinance, 2001. However, the Department did not take

* Date of registration with FTO Secretariat

cognizance of the refund application and failed to initiate any proceedings in that regard, hence 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 Tax Ombudsman Institutional Reforms Act, 2013.

4. The Commissioner-IR, Refund Zone, RTO-II, Karachi submitted Para-wise comments, which are placed on record, stating therein as follows;

> *"FACTS OF THE CASE*
>
> *The taxpayer has filed a complaint about non issuance of refund for tax year 2024. As per the Taxpayer Registration Profile, the complainant is an individual person.*
>
> *PARA-WISE COMMENTS*
>
> *The taxpayer filed a refund application through IRIS under Section 170 of the Income Tax Ordinance, 2001, claiming a refund of Rs.491,214/- for Tax Year 2024.*
>
> *The refund application n was duly examined, and in order to provide the taxpayer with an adequate opportunity of being heard a notice under Section 170(4) of the Income Tax Ordinance, 2001 has already been issued."*



**FINDINGS:**

5. The Authorized Representative of the complainant attended the hearing, whereas the Respondent Department chose not to attend. Accordingly, the available record was perused and a decision was made. However, the CIR, Refund Zone, RTO-II, Karachi, submitted para-wise comments, which have been reproduced supra.

6. After the investigation and examination of the available record, it has been established that the complainant filed his refund

application under Section 170 of the Income Tax Ordinance, 2001 for the Tax Year 2024, claiming refund of Rs.491,214/- on 18.03.2025. Refund claim is required to be processed within sixty days from the date of filing of refund application in terms of Section 170(4) of the Income Tax Ordinance, 2001, which states as under:

> *"170(4)*
> *The Commissioner shall, within sixty days of receipt of a refund application under sub-section (1), serve on the person applying for the refund an order in writing of the decision after providing the taxpayer an opportunity of being heard."*

It has been found that the concerned officer did not attend to the refund application with due diligence and attention required under the law and failed to act within the prescribed timelines. This omission amounts to "maladministration," as it constitutes neglect, inattention, delay, incompetence, inefficiency and ineptitude, in discharge of duties and responsibilities; as defined under Section 2(3)(ii) of the FTO Ordinance, 2000.

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FTO
Islamabad

## RECOMMENDATIONS:

7. FBR to direct;

   (i) the Commissioner-IR, Refund Zone, RTO-II, Karachi to dispose of refund claimed for the Tax Year 2024 in accordance with law, after providing opportunity of being heard; and

   (ii) report compliance within 45 days.

**(M. Zafar-ul-Haq Hijazi)**
Federal Tax Ombudsman

Dated: 21 MAY 2026