THE FEDERAL TAX OMBUDSMAN
ISLAMABAD

COMPLAINT NO.07173/SKT/IT/2026

Dated: 21.04.2026* R.O, Sialkot

Mr. Muhammad Najib.
Mohallah Nai Abadi, Sarai Alamgir, Gujrat ...Complainant

Versus

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

Dealing Officer	:	Rana Hasan Akhtar, Advisor
Appraised by	:	Mr. Khalid Javed, Advisor
Authorized Representative	:	Ch. Samiullah, Advocate
Departmental Representative	:	Mr. Muhammad Anadil Khan, DCIR
	:	RTO, Sialkot.
Date(s) of hearing	:	**19.05.2026 & 23.06.2026**

FINDINGS

The complaint has been filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) against the Deputy Commissioner-IR, RTO, Sialkot, regarding alleged unlawful order u/s 122(1) of the Income Tax Ordinance, 2001, for the tax year 2023 and the subsequent unlawful recovery proceedings through attachment of the complainant's bank accounts.

2. Precisely, the Complainant has stated that he is a non-resident Pakistani residing abroad, the order u/s 122(1) of the ITO, 2001 for the tax year 2023 has been passed without proper service of notice and without affording opportunity of being heard as required under the law. The department has taken recursive recovery measures through attachment his bank accounts without following due recovery procedure. The Complainant contends that these proceedings are illegal, violate the principles of natural

*Date of registration in FTO Sectt.

justice. The department's actions constitute maladministration and administrative excesses. He has requested for cancellation of the assessment order and detachment of his bank accounts, hence this complaint.

3. 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 Department submitted parawise comments vide letter dated 11.05.2026 wherein it is pleaded that the assessment u/s 122(1) is completed after issuance and proper service of notices under Section 111(1) and 122(9) of the ITO, 2001. Subsequently, recovery proceedings were undertaken strictly in accordance with law after proper service of notices u/s 138(1) and 140 of the Income tax ordinance, 2001.

4. Both parties head on 19.06.2026 and 23.06.2026 and record perused.

5. In response to parawise comments the learned AR submitted rebuttal of the departmental parawise comments in detail and informed that the complainant has also filed an appeal before the Commissioner-IR RTO, Sialkot for legal remedy as well. The learned AR vide letter dated 24.06.2026 submitted that the complainant instituted the above complaint before this honorable Forum on 21.04.2026 and apprehending coercive action by the department, the complainant preferred an appeal on 08.05.2026 before the Commissioner-IR (Appeals), Sialkot against the order u/s 122(1) of the ITO, 2001 along with an application for stay of recovery to restrain the enforcement of the impugned demand. The

subject matter now stands sub-judice before the Commissioner (Appeals), RTO Sialkot. The complainant seeks leave of this honorable forum to withdraw the present complaint for tax year 2023.

6. In view of foregoing facts, the instant complaint being hit by bar of jurisdiction under Section 9(2)(a) of the FTO Ordinance does not warrant for further investigations. In view of above, the investigation is closed. File be consigned to record.

Federal Tax Ombudsman Secretariat HQs Islamabad FTO

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

Dated: 02 JUL 2026