THE FEDERAL TAX OMBUDSMAN
ISLAMABAD

COMPLAINT NO.07445/ISB/IT/2026

Dated:23.04.2026* HQ Islamabad

Mr. Aqib Gulzar, ...Complainant
(Registration No:6110117890745)
Flat No. 02, 1st Floor, Aghaz Plaza, Kohistan
Road, Near Bakeman Bakery, Islamabad.

Versus

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

Dealing Officer	:	Mr. Muhammad Naseer Butt, Advisor
Appraised by	:	Mr. Khalid Javed, Advisor
Authorized Representative	:	Mr. Wajid Ali Abbasi, Advocate
Departmental Representative	:	Mr. Inayat ullah Khattak, AD (Audit), RTO, Islamabad
Date of hearing	:	20.05.2026

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 11.05.2026. However, parawise comments were not received from the department on due date. The case was fixed for hearing on 20.05.2026 and the department was directed to attend hearing along with parawise comments. During hearing on 20.05.2026, the DR filed comments, which were examined and placed on file. The AR and DR attended. 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 is aggrieved by delay in processing of refund for tax year 2025 amounting to Rs. 460,117/-. The online refund application was filed

* **Date of registration with FTO Secretariat**

u/s 170 of the Income Tax Ordinance, 2001 (the Ordinance) on 07.11.2025, which was not processed by the department. The complainant prayed that the department may be directed to process pending refund application and issue refund.

3. The RTO, Islamabad filed written comments wherein, they stated that the refund application of the complainant is currently under process and verification of documents is due. They stated that, after due verification of documents, the refund will be processed as per law. During hearing on 20.05.2026, the DR confirmed that refund application is under process.

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. 460,117/-. The complainant, inter alia, claimed credit for the tax deducted u/s 236(1)(a) on account of cell phone bills and tax deducted u/s 151(1)(b) on account of profit on debit. During hearing on 20.05.2026, the DR confirmed that refund application is under process and the tax officer has to ascertain nature of tax deducted as final or adjustable before determining payable refund.

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, Islamabad to dispose of pending refund application of the taxpayer for tax year 2025 on merits, keeping in view nature of tax deducted and issue due refund; and

   (ii) report compliance within 30 days.

Federal Tax Ombudsman Secretariat HQs Islamabad FTO

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

Dated: 01 JUN 2026