THE FEDERAL TAX OMBUDSMAN
ISLAMABAD

COMPLAINT NO.09271/ISB/IT/2026
Dated:15.05.2026* HQ Islamabad

Mr. Hamid Waqar, ...Complainant
(Registration No: 3730123009637)
Machine Mohalah No. 3, Jhelum.

Versus

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

Dealing Officer	:	Mr. Muhammad Naseer Butt, Advisor
Appraised by	:	Mr. Khalid Javed, Advisor
Authorized Representative	:	Complainant in Person (Video link Hearing)
Departmental Representative	:	Ms. Romana Alam, ADCIR, RTO, Rawalpindi (Video link Hearing)
Date of hearing	:	23.06.2026

FINDINGS

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 03.06.2026. The comments were obtained from the department, which were examined and placed on file. The complainant 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 is a **non-resident who** stated that the department passed exparte order u/s 122(5A) of the Income Tax Ordinance, 2001 (the Ordinance) on 28.04.2026 for tax year 2025 creating tax demand amounting to Rs. 19,807,190/-. The complainant further stated that he has no business in Pakistan. The complainant requested that an ex-parte and unjust decision be reviewed, and his tax be waived and his Pakistani remittance be accepted.

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* **Date of registration with FTO Secretariat**

3. The RTO, Rawalpindi filed written comments wherein, they stated that proceedings in the case were initiated u/s 122(9) read with section 122(5A) of the Income Tax Ordinance 2001 for tax year 2025 on account of receipt of gifts in the wealth reconciliation statement which were not offered for taxation u/s 39(3) of the Ordinance. The RTO, Rawalpindi further stated that notice was followed by a reminder and subsequently order u/s 122(5A) of the Ordinance was passed on 28.04.2026 by creating a tax demand of Rs. 19,807,190/-.

4. The RTO, Rawalpindi further stated that being aggrieved of the order of the assessing officer the taxpayer filed an appeal before the CIR(A) which is currently subjudice. Furthermore, the instant complaint is not maintainable before this office for want of jurisdiction under section 9(2) of the FTO, Ordinance, 2000.

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FTO
Islamabad

5. Perusal of record shows that the department passed order u/s 122(5A) on 28.04.2026 for tax year 2025 by creating tax demand of Rs. 19,807,190/-. It is further observed that as the order for the above year has been passed by the department on 28.04.2026, recording detailed reasons and the order relates to determination of income and computation of liability which is hit by mischief of section 9(2)(b) of the FTO Ordinance.

6. Record further revealed that the complainant has already filed appeal against the impugned order before the CIR(Appeals) which is still pending for adjudication. As the appeal is pending before the proper legal forum, therefore, no interference is made at this stage in terms of section 9(2)(a) & (b) of the FTO, Ordinance, 2000. Therefore, no further action is required from this forum. However, the department is advised, not to press recovery at the moment as the complainant case is pending before the CIR(Appeals). The

complainant is also advised to pursue his appeal with the relevant legal forum. As the complainant is a non-resident and ex-parte order has been passed against him involving remittances, so the CIR(Appeals) is advised to dispose of pending appeal of the complainant expeditiously after providing opportunity of hearing.

7. In view of the above facts, no interference is required from this office. Therefore, the case is closed and file is consigned to record room.

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

Dated: 30 JUN 2026

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