

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

COMPLAINT NO.09866/ISB/IT/2026

Dated:23.05.2026* HQ Islamabad

Mr. Nasir Farooq,

...Complainant

(Registration No: 1296675-4)

SO-10, 4th Floor, City Center, Bank Road,
Saddar, Rawalpindi.

Versus

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer	: Mr. Muhammad Naseer Butt, Advisor
Authorized Representative	: None
Departmental Representative	: Mr. Bilal Zameer, ADCIR, RTO, Lahore (Video Link Hearing)
Date of hearing	: 30.06.2026

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 comments on 12.06.2026. The RTO, Lahore and PRAL, FBR filed parawise comments, which were examined and placed on file. The DR attended. However, the complainant did not join proceedings. 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 residing in the United Arab Emirates (UAE), duly registered with the Federal Board of Revenue (FBR) under National Tax Number (NTN) 1296675-4, and formerly held National Identity Card for Overseas Pakistanis (NICOP) No. 33302-2255606-9. The complainant further stated that he surrendered his Pakistani citizenship, and is a person of Pakistani

* Date of registration with FTO Secretariat



origin permanently residing in the UAE. Consequently, he was issued a Pakistan Origin Card (POC) by the National Database and Registration Authority (NADRA) bearing Identity Number 70235-2100247-1, issued on 24.07.2024 and valid until 24.07.2031, in accordance with the applicable laws.



3. The complainant further stated that his profile in the FBR's database and the Iris portal presently reflects his old CNIC number (33302-2255606-9). Following the lawful acquisition of the POC, the complainant has a legitimate statutory right, to have his identity particulars updated in the FBR's records so that his newly issued POC number (70235-2100247-1) is accurately reflected therein.

4. The complainant further stated that he submitted a duly signed formal application dated 14.10.2024 to the office of the Additional Commissioner-Inland Revenue, Headquarters RTO, Lahore, requesting the updating of his CNIC/identity number from 33302-2255606-9 to his POC Identity Number 70235-2100247-1. In support of the said application, he furnished all requisite documentary evidence including, inter alia, copies of his old CNIC, the newly issued POC, Passport, and documentary proof of his active FBR filer status.

5. The complainant further stated that the said application was duly received and acknowledged by the Taxpayers' Facilitation Division, RTO, Lahore, as evidenced by the official receipt stamp bearing the date 16th October 2024 but the application is still pending with the department. In light of the foregoing facts and circumstances, it is most respectfully prayed to direct the respondents to forthwith examine, process, and give effect to his application dated 14th October 2024, and to update his identity

particulars in the FBR's electronic records/Iris portal by substituting his old CNIC number (33302-2255606-9) with his duly issued Pakistan Origin Card (POC) Identity Number (70235-2100247-1).

6. The RTO, Lahore filed written comments wherein, they stated that the taxpayer request for change of particulars form CNIC to POC has been forwarded to the Board as per merit. Furthermore, the matter is already under consideration at the level of the Board, in this regard the Manager Technical Support, PRAL has already addressed a communication to the Secretary (BDT-IR), FBR, seeking the requisite technical access and resolution of the issue.

7. The PRAL, FBR also filed written comments wherein, they stated that the matter requires the Board's explicit directions, as the current system allows modification of a profile's mobile number only when the corresponding SIM is registered in the taxpayer's name.

8. Perusal of complaint and record shows that the complainant is a **non-resident** who came up before this forum to seek direction to update/transfer of data from CNIC No. 33302-2255606-9 to POC No. 70235-2100247-1 to his profile. Record further shows that the complainant filed application on 14.10.2024 to update their tax profile including POC in place of CNIC. However, no action was taken by the tax department on the application of the complainant. It is further observed that application of the complainant is pending since 14.10.2024. The PRAL has also sent a letter to the Secretary (BDT-IR), (IT-Wing) FBR, HQ but no action has been taken by (DG-IT) FBR. 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:

9. FBR to:

- (i) direct (DG-IT), FBR to dispose of pending application of the complainant and update tax profile of the complainant by replacing CNIC with POC; and
- (ii) report compliance within 30 days.



(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

Dated: 07 JUL 2026

