THE FEDERAL TAX OMBUDSMAN
ISLAMABAD

COMPLAINT NO.28995/ISB/IT/2025

Dated:29.11.2025* HQ Islamabad

Mr. Waseem Mujtaba, ...Complainant
(Registration No: 3660314500341)
Flat No. 112, Block No. 8, Defense Residency,
DHA Phase 2, Islamabad.

Versus

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

Dealing Officer	:	Mr. Muhammad Naseer Butt, Advisor
Appraised by	:	Mr. Khalid Javed, Advisor
Authorized Representative	:	Nemo
Departmental Representative	:	Mr. Rashid Mehmood Bhettani, ADCIR, RTO, Sahiwal (Video Link Hearing)

FINDINGS/RECOMMENDATIONS

The complaint was filed under Section 10(1) of the Federal Tax Ombudsman Ordinance 2000 (FTO Ordinance). The comments were obtained from the department, 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 is an Overseers Pakistani who is aggrieved by delay in processing of refund for tax year 2025 amounting to Rs. 78, 258/- deducted on account of purchase and transfer of property. The online refund application was filed u/s 170 of the Income Tax Ordinance, 2001 (the Ordinance) on 26.08.2025, which was not processed by the department despite a lapse of statutory time of 60 days. Hence, the complainant prayed that the department may be directed to process pending refund application and issue refund.

* Date of registration with FTO Secretariat

3. The RTO, Sahiwal filed written comments wherein, they stated that the complainant has not attached documents and certificates as required under Rule 42 of the Income Tax Rules, 2002 with the refund application. Therefore, notice u/s 170(4) of the Ordinance has been issued to the taxpayer for compliance by 26.12.2025. Furthermore, on receipt of requisite documents, the refund claim will be processed as per law.

4. Perusal of record shows that the complainant, a non-resident, filed refund application on 26.08.2025 for tax year 2025 claiming refund amounting to Rs. 78,258/- on account of deduction made u/s 236C, and 236K on sale of property and purchase of immovable property. It may be mentioned that the refund application has to be decided within 60 days in terms of section 170(4) of the Ordinance after examining status of non-resident and status of tax deducted as final tax or refundable tax but no such action has been completed. However, the application is still pending despite passage of prescribed time limit. This delay is manifestation of departmental neglect, inattention and ineptitude in discharge of its duties and the same is tantamount to maladministration in terms of section 2(3)(ii) of the FTO, Ordinance, 2000.

Federal Tax Ombudsman Secretariat HQs. Islamabad FTO

RECOMMENDATIONS:

5. FBR to:-

(i) direct the concerned CIR to dispose of pending refund application of the non-resident complainant/taxpayer on merits in accordance with law within 20 days; and

(ii) report compliance within 30 days.

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

Dated: 15 JAN 2026