THE FEDERAL TAX OMBUDSMAN
ISLAMABAD

COMPLAINT NO.29390/KHI/IT/2025

Dated: 08.12.2025* RO, Karachi
(Tax Year 2025)

MS. ZUBAIDA MUHAMMAD BILAL ...Complainant
Registration # H958907
6C Ittehad Lane-1, Phase-VI,
DHA, Saddar Town,
Karachi.

Versus

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

Dealing Officer	:	Mr. Syedain Raza Zaidi, Advisor
Appraised by	:	Mr. Khalid Javed, Advisor
Authorized Representative	:	Mr. Muhammad Ahmed Sheikh, ITP
Departmental Representative	:	Mr. Jameel Ahmed Soomro, ACIR, RTO-I, Karachi

Federal Tax Ombudsman Secretariat HQs
FTO
Islamabad

FINDINGS/RECOMMENDATIONS

The complaint has been filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) against non-issuance of NTN number by the Chief Commissioner Inland Revenue, Regional Tax Office-I, (RTO-I), Karachi

2. Briefly stated, the Complainant is a Non-resident Individual residing in Spain. The Complainant submitted Form u/s.181 of the Income Tax Ordinance, 2001 for registration in Income Tax on 29.10.2025. However, the Department did not take cognizance of the said application and failed to initiate any proceedings in that regard, hence this complaint.

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* Date of registration with FTO Secretariat

3. The complaint was referred to the Secretary Revenue Division, Government of Pakistan for comments and hearing by the Departmental Representative (D.R.), in terms of Section 10(4) of the FTO Ordinance read with section 9(1) of the Federal Ombudsmen Institutional Reforms Act, 2013.

4. The Chief Commissioner-IR, RTO-I, Karachi forwarded Para-wise comments vide letter No. CCIR/RTO-I/F-1680/SO-FTO(29390/KHI/IT/2025)2025-26 dated 23.12.2025, stating therein as under:-

i. That the registration in the instant case was pending due to the following discrepancies observed during verification;

a) The taxpayer holds the nationality of Spain, whereas Holland has been mentioned in the online registration form.

b) A complete scanned copy of the passport, including entry and exit stamps has not been provided.

c) The back side of the POC has not been attached, and the front side is not legible.

d) The cell number used for registration is not registered in the taxpayer's name as evident from the attached certificate of ownership.

e) The address provided in the online registration form does not correspond with the address mentioned on the attached electricity bill.

ii. The Deptt. stated that due to above-mentioned discrepancies, the registration could not be processed. However, the case shall be considered and finalized immediately upon removal of the aforesaid discrepancies and submission of complete and verifiable documents by the taxpayer, after obtaining a No Objection Certificate (NOC) from the concerned Commissioner Inland Revenue under Rule 81(1) of the Income Tax Rules, 2002.

FINDINGS:

5. Both the parties attended the hearings and made submissions, which were considered and record perused. After the

investigation carried out by this Forum, it was found out that registration of the Complainant could not be materialized due to deficient documents. Resultantly no element of maladministration cropped up during hearing process. The Complainant is, however advised to approach the concerned Commissioner-IR, and file complete supporting documentary evidence for processing Form of registration filed voluntarily u/s.181 of the Income Tax Ordinance, 2001. The Respondent Department is also advised to consider the case of the Complainant as per law and take decision after providing opportunity of being heard to the Complainant.

6. The complaint is disposed of in above given terms. Case file is consigned to record.

Federal Tax Ombudsman Secretariat HQs Islamabad FTO

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

Dated: 30 JAN 2026