

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

Complaint No.30622/ISB/IT/2025

Dated: 29.12.2025* R.O. Multan

**Mr. Umair Kamran s/o Abdul Mujeeb
Akhtar, C/o Mr. Muhammad Irfan Amir,
House No.21, Street No.77, G-13/2,
Islamabad.**

... Complainant

V e r s u s

**The Secretary,
Revenue Division,
Islamabad.**

... Respondent

Dealing Officer	:	Dr. Khalil Ahmad, Advisor
Appraisement Officer	:	Mr. Khalid Javed, Advisor
Authorized Representative	:	None
Departmental Representative	:	Mr. Mazhar Iqbal, IRO, RTO, Sahiwal (via Zoom)

ORDER

The complaint has been filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 against un-due delay in issuance of exemption certificate for non-resident individual by RTO, Sahiwal for reduced rate for ATL payment.

2. The complaint was referred to the Secretary Revenue Division, for comments, in terms of Section 10(4) of the FTO Ordinance read with Section 9(1) of the Federal Ombudsmen Institutional Reforms Act, 2013. In response thereto, the CCIR, RTO, Sahiwal vide letter dated 14.01.2026 submitted that the request of the Complainant for reduced rate for ATL payment in case of non-resident individual under Section 236K of the Income Tax



* Date of registration in FTO Sectt.

Ordinance, 2001 had been accepted. A copy of order dated 08.01.2026 in this context was also provided by the RTO.

3. During hearing, the DR reiterated that the requisite certificate had been issued. None attended on behalf of the Complainant.

4. Since the grievance of the Complainant stands redressed consequent upon intervention of this forum, the investigation is closed. File be consigned to record.



(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

Dated: 23 JAN 2026
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