THE FEDERAL TAX OMBUDSMAN
ISLAMABAD

Review Petition
Dated: 25.05.2026 R.O Karachi

in

Complaint No. 05460/KHI/ST/2026

The Secretary, ... Petitioner
Revenue Division,
Islamabad.

Versus

Mr. Akhtar Hussain, ... Respondent
Prop: Zainab Family Mart,
Shop No. SB-1, Scheme-33, Sector 15/A, Gulzar-e-Hijri,
Gulistan-e-Jauhar, Karachi.

Dealing Officer	: Mr. Badruddin Ahmad Quraishi, Advisor
Authorized Representative	: Mr. Aqib Yameen, ITP
Departmental Representative	: Mr. Javed Iqbal Tarar, Chief (ST-Operations), FBR, Islamabad
Date(s) of Hearing	: **02.07.2026 & 03.07.2026**

ORDER-IN-REVIEW

The Review Petition, the original complaint, the Findings/Recommendations dated 29.04.2026, the record of the case, the grounds urged in the Review Petition, the comments submitted by the respondent-complainant and the proceedings conducted on 02.07.2026 and 03.07.2026 have been carefully examined.

2. The Petitioner seeks review of the Findings/Recommendations dated 29.04.2026 principally on the ground that paragraph 5 of the Findings erroneously records that the Petitioner failed to respond to notices issued by

* Date of registration in FTO Sectt.

this Forum dated 30.03.2026, 08.04.2026 and 15.04.2026, whereas the Findings/Recommendations themselves were issued on 29.04.2026. It is urged that this constitutes an error apparent on the face of the record.

3. The record, however, unmistakably establishes that successive notices were issued by this Forum on 30.03.2026, 08.04.2026 and 15.04.2026, affording the Petitioner repeated opportunities to submit comments and participate in the proceedings. The notice dated 15.04.2026 fixed the matter for hearing on 29.04.2026. Despite these opportunities, neither comments were submitted nor any representative appeared. Consequently, the complaint was decided on the basis of the material available on record. The factual chronology recorded in the Findings/Recommendations is, therefore, found to be correct.

4. During the hearing held on 02.07.2026, the Chief Sales Tax appeared through video link and reiterated substantially the same submissions as contained in the Review Petition. During the course of hearing, this Forum observed that, irrespective of the grounds urged in support of the Review Petition, the Complainant's grievance had still not been resolved despite the lapse of more than two months since issuance of the Findings/Recommendations dated 29.04.2026. The Forum observed that such continuing inaction was a matter of grave concern as it frustrated the very object for which the office of the Federal Tax Ombudsman was established, namely, the provision of prompt and effective relief to taxpayers suffering from maladministration.

5. The Forum further observed that continued non-implementation of its recommendations even after approval of Chief Sales Tax may warrant calling for explanation from all the officers in chain responsible for such inaction. It was accordingly indicated that a

recommendation may be made to the Federal Board of Revenue expanding the scope of action to call for explanation from all the concerned officers, regarding the circumstances in which the Complainant's grievance had remained unresolved for such a prolonged period after issuance of the recommendations of this Forum and even approval of Chief Sales Tax.

6. At this stage, the Chief, Sales Tax expressed his concern that the taxpayer's grievance had remained unresolved despite approval having been accorded at his level. He requested a short adjournment of one day to personally examine the matter and ensure that complete relief was extended to the Complainant. The request was acceded to and the matter was adjourned to 03.07.2026. While granting the adjournment, this Forum observed that if the taxpayer's grievance was fully resolved before the next hearing, it would reconsider its proposed recommendation relating to calling for an explanation from the Chief Sales Tax. The Forum further observed that its objective is not to seek adverse action against public servants for its own sake. The foremost duty of this institution is to secure timely relief for taxpayers. Wherever officers display genuine concern, accept responsibility and make sincere efforts to remove taxpayers' hardships, such conduct deserves due recognition and appreciation.

7. When the matter was taken up on 03.07.2026, the Chief Sales Tax appeared in person and informed the Forum that, pursuant to his personal intervention, the Complainant's Sales Tax profile had been unblocked and the grievance stood fully resolved. The Registrar also placed on record a written communication received from the Complainant confirming that his grievance had been completely redressed and that he no longer wished to pursue the matter any further.

8. The Forum places on record its appreciation for the prompt and constructive response shown by the Chief Sales Tax following the previous hearing. His personal intervention resulted in immediate resolution of a grievance which had unfortunately remained pending for a considerable period. Such responsiveness reflects the standard of administrative conduct expected from senior officers entrusted with public responsibility.

9. At the same time, this Forum considers it necessary to observe that taxpayers should not ordinarily be required to invoke repeated proceedings before obtaining relief to which they are lawfully entitled. The objective of the Federal Tax Ombudsman Ordinance is to ensure expeditious, fair and effective redressal of grievances arising from maladministration. Timely implementation of the recommendations of this Forum is, therefore, essential for maintaining public confidence in tax administration.

10. In view of the subsequent developments and the complete resolution of the complainant's grievance through the personal intervention of the Chief Sales Tax, this Forum considers it appropriate, in the interest of fairness, to modify its earlier proposed recommendation to the limited extent that the recommendation regarding calling for an explanation from the Chief, Sales Tax is hereby withdrawn. This modification is made solely in recognition of the prompt corrective action subsequently taken by him and shall not be construed as diluting the findings recorded in the order dated 29.04.2026.

11. The Findings and Recommendations dated 29.04.2026 otherwise call for no interference and are reaffirmed. Since the Complainant has

acknowledged that his grievance stands fully resolved and department too has communicated so subsequent to the hearing, the implementation proceedings also conclude.

12. Before parting with the matter, this Forum reiterates that it will continue to deal firmly with every instance of maladministration resulting in avoidable hardship to taxpayers. Equally, this Forum believes that good governance is promoted not merely through accountability but also through recognition of responsible public administration. Officers who respond positively, accept responsibility and take effective steps to remove taxpayers' grievances strengthen public confidence in the tax system and deserve appropriate acknowledgment. This balanced approach, combining firmness against maladministration with fairness towards conscientious public servants, best advances the objectives of the Federal Tax Ombudsman Ordinance, 2000.

13. The Review Petition stands disposed of in the above terms.

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

Dated: 06/07/2026

Approved for reporting