

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

**COMPLAINT Nos. 5048, 5049, 5050, 5051, 5052, 5375, 5376, 5377,
5378, 5379, 5387, 5388, 5390, 5392, 5393, 5694, 5695, 5697, 5699,
5700, 5739, 5740, 5741, 5802, 5803, 5804, 5805, 5806 &
5807/PWR/IT/2023**

Dated: 28.08.2023, 12.09.2023, 26.09.2023, 27.09.2023¹ R.O. Peshawar

Malik Haroon Ur Rashid,
Newscaster, News Room, 58,
The Mall Pakistan Television
Centre, Peshawar Cantt.

... Complainant

V e r s u s

The Secretary,
Revenue Division,
Islamabad.

... Respondent 1

Managing Director,
Pakistan Television
Corporation.

... Respondent 2

Dealing Officer	:	Mr. Ziauddin Wazir, Advisor
Appraised by	:	Mr. Muhammad Tanvir Akhtar, Advisor
Authorized Representative	:	None
Departmental Representative	:	Mr. Muhammad Ashraf, DCIR, RTO, Peshawar

FINDINGS/RECOMMENDATIONS

Complaints has been filed under Section 10 (1) of the Federal Tax Ombudsman, Ordinance, 2000 (FTO Ordinance) regarding excessive deduction of withholding tax from salary of the complainant.

2. Facts of the case are that the Complainant is working as a Newscaster and employed by PTV, Peshawar. He has invited attention to this forum order in Complaint No.2538/ISB/IT/2021, whereby regular/adhoc/temporary/daily wages/hired are declared as different shades and forms of employment. Accordingly, low paid employees of PTV and PBC are given relief not to deduct income tax from their salaries. According to him, he is also employed under same

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terms and conditions, therefore, not liable to pay income tax. He prayed to direct FBR/PTV to grant similar relief.

3. Identical complaints have been filed by temporary/contractual employees of PTV Khyber Pakhtunkhwa, tabulated below:

S. No	COMPLAINT NO.	NAME OF COMPLAINANT	CNIC NO.	DESIGNATION/PLACE OF POSTING
1	5048/PWR/IT/2023	Malik Haroon Ur Rashid,	17301-3791329-1	Newscaster, News Room PTV, Peshawar
2	5049/PWR/IT/2023	Mr. Salman Jameel,	17301-0123623-7	News Translator, Kareen Abad Kakshal PO Mamak mandi Peshawar, House No.365, Street No.1, Peshawar
3	5050/PWR/IT/2023	Muhammad Daud Khan	17301-4794591-7	Translator, Mohallah Farid Khan, PO Chaghar matti, Tehsil & District, Peshawar
4	5051/PWR/IT/2023	Gulzar Ahmad	17301-9824039-9	Anchor Person, Edwards College Campus Fort Rod, H.No.7-A, Peshawar Cantt
5	5052/PWR/IT/2023	Ms. Asma Gul	15401-7631985-2	Newscaster, C/O PTV Peshawar
6	5375/PWR/IT/2023	Muhammad Saeed	17301-7606420-7	Spot Boy, Bara Gate, Peshawar
7	5376/PWR/IT/2023	Muhammad Aftab	17301-9283475-5	Wali Abad Town Chamkani Fort GT Road, Bara
8	5377/PWR/IT/2023	Latif Ullah Khan	17101-0337493-5	Anchor Person, Zaryab Ghari, Umarzai, Charsadda
9	5378/PWR/IT/2023	Arshad Hussain	17301-1374668-3	Anchor Person, Goshi House Canal Town Gul Bahar No.3, Mohallah Muhammadi, Peshawar
10	5379/PWR/IT/2023	Muhammad Awais	17301-9417851-5	Programmers Assistant, Mohallah Khaji Nadir Khan Nodhia Payan, Bara Gate, Peshawar
11	5387/PWR/IT/2023	Bakht Zaman	13301-5127305-7	Department & Journalism University of Peshawar

12	5388/PWR/IT/2023	Abdul Jamil	17301-1286427-7	News Translator, 365/66, Karim Abad Kakshal bagh Road, Peshawar
13	5390/PWR/IT/2023	Muhammad Farhan	17301-8640469-5	House No.310, Street No.13, Sector-K, Phase-3, Hayatabad, Peshawar
14	5392/PWR/IT/2023	Mehmood Ahmad	17301-9630493-1	Professional Assistant, Kandi Payan, PO Peshawar, University City, Acheni Bala, Peshawar
15	5393/PWR/IT/2023	Javed Iqbal	21203-1186564-9	Shop No.47, Malik Sad Market Phase-2, Hayatabad, Peshawar
16	5694/PWR/IT/2023	Ihsan Ullah	17101-8220674-9	Hired Cameraman/Mohallah Abdul Akbar Koroona, Ghazgi, Tehsil & District, Charsadda
17	5695/PWR/IT/2023	Muhammad Humayun	17301-2298526-9	Chief Medical Officer/ Mohallah Canal Colony, Street No.7, Nasir Bagh Road, Peshawar
18	5697/PWR/IT/2023	Muhammad Shoaib	17301-2028994-7	Spot Boy/Kakshaal Gul, Dorra Chowk, Sadiq Abad No.1, House No.707, Peshawar
19	5699/PWR/IT/2023	Syed Kabir Ali Shah	17301-2979766-1	VTR Assistant/H.No.431, Street No.7, PTV Colony, Hayatabad Peshawar.
20	5700/PWR/IT/2023	Alamgir Khan	17301-7410065-9	Spot Boy/Nothia Jadid, Bamba Road, H.No.795, Street No.6, Peshawar Cantt
21	5739/PWR/IT/2023	Muhammad Ali	21201-2756609-5	Coordinator/Nodiyah Payyan, Umeed Abad No.2, Swati Gate, Peshawar
22	5740/PWR/IT/2023	Zardad Ali Khan	17301-1776735-9	Spot Boy/P.O Urmar Payyan, Urmar Bala Tehsil & District, Peshawar
23	5741/PWR/IT/2023	Zahid Ullah	17301-2063330-5	Programme Coordinator/Navy Kaly, Customs Chowk, Peshawar

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24	5802/PWR/IT/2023	Rehman Ullah	17301-7473598-9	Spot Boy/Chaar Khana Road, Nottiya Jadeed, Peshawar
25	5803/PWR/IT/2023	Zeeshan Khan	17301-9861764-5	Spot Boy/Umeed Abad No.2, Swati Gate, Peshawar
26	5804/PWR/IT/2023	Ramiz Raja	17301-6470444-1	Coordinator/ H.No.877, Mohallah Shah Faisal Chowk, Nasir Khan, Peshawar
27	5805/PWR/IT/2023	Moazam Ali	17301-8646644-9	Researcher/H.No.3218, Mohallah Mohammad Dad, PO Namak Mandi, Peshawar
28	5806/PWR/IT/2023	Faisal Qayyum	17301-0879360-3	Spot Boy/H.No.6, Whahab Flats, Rehman Baba Colony, Peshawar
29	5807/PWR/IT/2023	Ms. Shazma Haleem	17301-1151725-0	Anchor Person/Flat No.901, Floor No.9, Gulburg No.1, Peshawar

4. The Complaint was referred to Secretary Revenue Division for departmental reply/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 Chief Commissioner IR, RTO Peshawar vide letter No.654 dated 22.9.2023, reported that complainant did not provide relevant documents, substantiating his claim, which could be examined and commented upon under the law and relevant rules made thereunder.

5. Complainant did not attend. Mr. Muhammad Ashraf, DCIR, RTO, Peshawar (DR) attended on behalf of the Department. DR submitted that after perusal of the record in respect of compliance of earlier FTO's Findings/Recommendations in Complaint No. 0386 to 0402 & 0404 to 0424/Infml/2022 dated 01.09.2022, RTO, Peshawar has advised Principal Officer PTV, Peshawar vide RTO's letter C.No. CIR-DIK Zone/Misc/2022-23/710 dated 07.04.2023 to treat low paid employees as salaried individual and charge tax under Section 149 of the Ordinance.

FINDINGS:

6. Complaints are filed against excessive and unjust practice of deducting income tax @ 10/20% under Section 153(1) (b) of Income Tax Ordinance (the Ordinance), from the salaries/wages of low paid temporary/contractual employees of PTV Centre, Peshawar Cantt, treating them as services providers. The complainants demand tax treatment under the head salary, warranting tax deduction u/s 149 of ITO, 2001. In dozens of cases of low paid employees of Pakistan Broadcasting Corporation (PBC), (complaint No.2538/ISB/IT/2021), the FBR's has implemented recommendation of FTO. Similarly in cases of hired lecturers and other employees of KPK's Education Department, this office has held that all these employees are governed u/s 149 of ITO 2001.

 **(Ref: C. Nos.541 & 29 Others, 1248, 1249, 1252, 1258, 1280, 1283, 1286, 1290, 1294, 1299, 1300, 1301, 1302, 1304, 1306, 1308, 1311, 1312, 1313, 1315, 1317, 1370, 1426, 1427, 1428, 1429, 1431, 1432, 1434 & 1440 1488, 1489, 1491, 1493, 1495, 1496, 1502, 1504, 1505, 1506, 1507, 1509, 1510, 1524, 1525, 1526, 1527, 1528, 1529, 1530 & 1531/PWR/IT/2022.**

The Hon'ble President of Pakistan has also upheld FTOs recommendations in respect of the above mentioned low paid employees of KPK's education institutions.

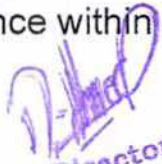
7. This office has earlier issued detailed Findings / Recommendations in respect of low paid temporary/contractual employees of PTV Headquarter, Islamabad vide C.Nos.0386 to 0402 & 0404 to 0424/Infml/2022 dated 01.09.2022 and PTV, Peshawar vide C.No. 0844, 1600, 1601, 1602, 1603, 2406, 2407, 2408, 2410, 2411, 2412, 2415, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2426, 2427, 2431, 2432, 2446 & 2447/PWR/IT/2023 dated 11.05.2023 wherein it

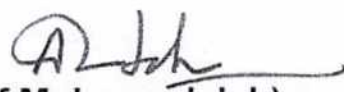
has been established that the complainants, who have been hired by PTV as Supervisors, Translators etc. over the last few decades as low paid employees are entitled to the similar relief which has been allowed to the employees of PBC and other similar cases. Excessive and harsh deduction of tax from their meager salaries u/s 153(1)(b) of the Ordinance is against the dictates of law and nature of treatment being discriminatory, tantamount to maladministration in terms of section 2(3)(i)(b) of the FTO Ordinance, 2000. The instant twenty-nine (29) complaints filed by PTV Centre, Peshawar Cantt as tabulated in para 3 above also deserved the same treatment and their complaints are disposed of in same manner. RTO, Peshawar has also endorsed the treatment meted out in the parallel cases, referred above.

RECOMMENDATIONS:

8. FBR is directed to: -

- (i) ensure that in line with parallel cases of PTV HQs, PTV, Peshawar and PBC, the low paid employees of Pakistan Television Centre, Peshawar/Complainants are not burdened with excessive tax deductions at withholding stage;
- (ii) implement these recommendations & findings in liaison with PTV's Peshawar's management on the lines already done by the management PTV HQs and PBC HQs Islamabad; and
- (iii) report compliance within 45 days.


Director
FTO Secretariat
Islamabad


(Dr. Asif Mahmood Jah)
(Hilal-i-Imtiaz) (Sitara-i-Imtiaz)
Federal Tax Ombudsman

Dated: 16.10.2023

Akif

Approved for reporting