



# Bi-annual NEWSLETTER FEDERAL TAX OMBUDSMAN

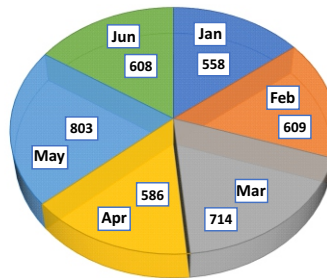


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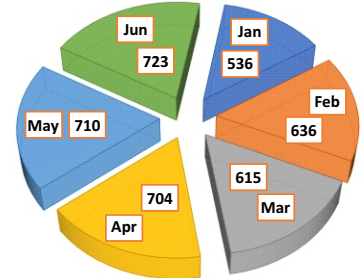
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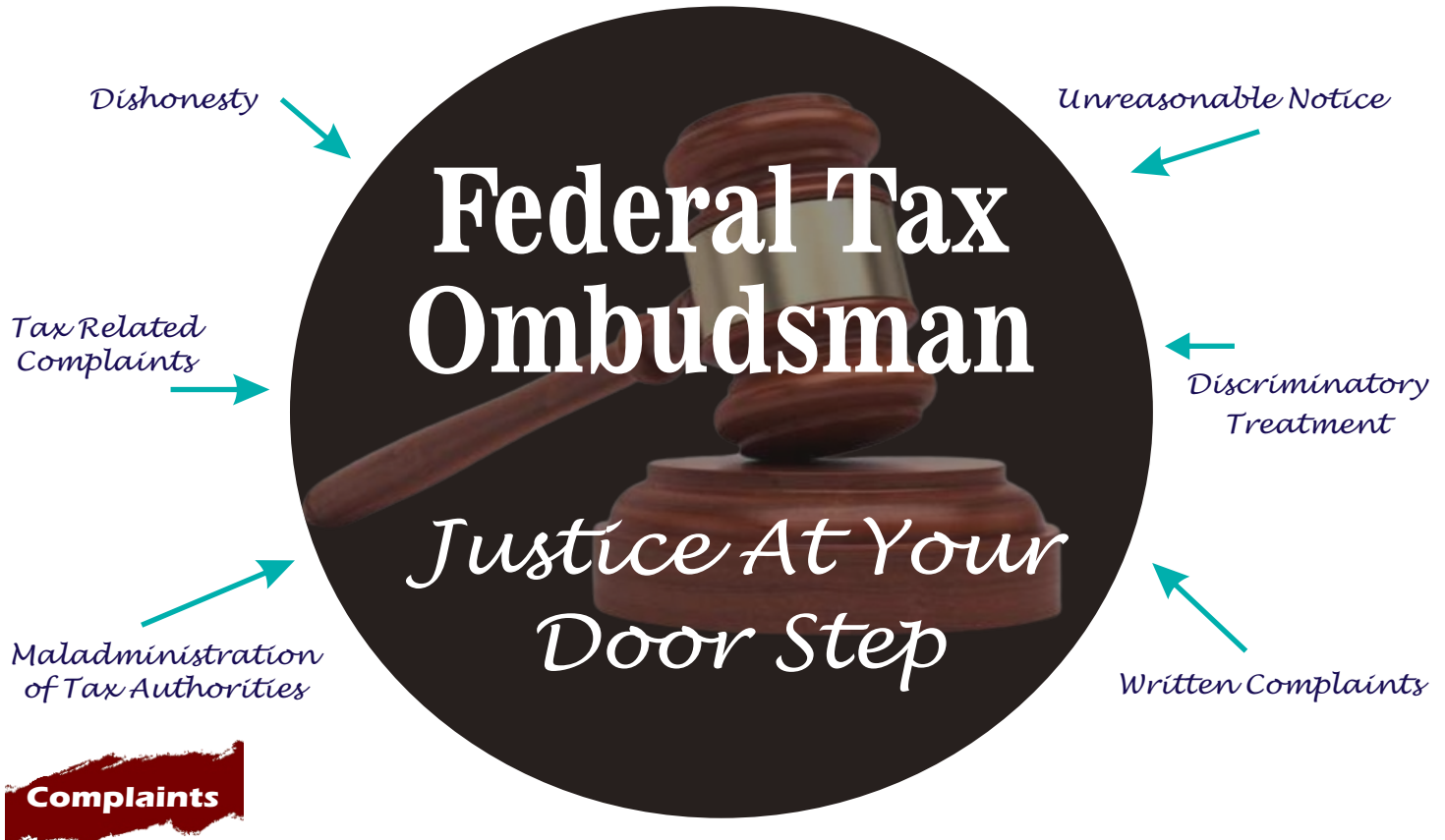


FTO

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## QUICK REDRESSAL OF COMPLAINTS AGAINST FEDERAL TAX AUTHORITIES



### Complaints



**Written Complaints**



**FTO Portal**



**Mobile App**



**WhatsApp**

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## MESSAGE OF THE FTO

**Dear Taxpayers!**

السلام عليكم ورحمة الله وبركاته!

I feel great pleasure to present first ever bi-annual Newsletter covering a great deal of official activities of the FTO Secretariat and its Regional Offices. It contains some important Findings/Recommendations of public importance including relief provided to Principals/Vice Principals and Head Masters of KPK Elementary and Secondary Education as they were being discriminated viz-a-viz less deduction of withholding tax from Principals of Federal Government institutions. In another decision, the current rampant practice of Benami Transactions by the Tractor Manufacturers is highlighted. The FBR has been directed to monitor and enforce sales tax invoicing system to verify the input tax claims and refund thereof as the refund claimants are mostly commercial dealers whereas the facility of tax relief is for the tractors meant only for agriculture purpose. *It is matter of pride Alhamdulillah that the number of complaints has soared enviably from 1448 in January-June 2021 to 3878 in January-June 2023 which depicts unprecedented level of confidence of Complainants in the institution of FTO, affected by the maladministration of officials of FBR and its field formations. Undoubtedly, the credit of such a miraculous achievement goes to the dedication and professional conduct of the FTO team working in the Secretariat and its Regional Offices.* This Newsletter also covers event of presentation of Annual Report, 2022 to the Hon'ble President of Pakistan in March, 2023. Besides, it contains details about launching of Helpline for the guidance of aggrieved tax payers as well as introducing On-Line filing of



complaints (CMIS). FTO Office has developed a Mobile App for the Complainants to log their complaints and check its status by using mobile/smart devices. The 27th meeting of Forum of Pakistan Ombudsman (FPO) held in the Wafaqi Mohtasib Secretariat has also been highlighted. An important event of International Ombudsmen Conference held in Ankara, Turkiye in January, 2023 and relief activities by Customs Health Care Society for earthquake-hit populace of Adiyaman, Turkiye are also covered.

I congratulate and thank to the whole media team for putting up their optimum sincere efforts in making this Newsletter presentable and of some interest to the reader..



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

## Digital Transformation Developing The Mobile Application

FTO office has developed a mobile App for aggrieved tax payers/ complainants to lodge their complaints and check the status by using mobile/smart devices. Using mobile application tax payers/ complainants are able to view the history of his/her complaints. The mobile application is a smart way to log complaint and track the status.



## FTO's Helpline Launched

Office of the Federal Tax Ombudsman (FTO) has been endeavoring for redressing grievances of the aggrieved tax-payers occurring as a result of maladministration of the tax functionaries of Revenue Division (FBR). The grievance redressal mechanism of the Federal Tax Ombudsman provides speedy and free of cost relief to the aggrieved taxpayers. In this regard the FTO Secretariat has launched a public awareness campaign with the approval of Government of Pakistan to reach out the existing and prospective taxpayers for building their confidence to fulfill their national obligation by paying due taxes in national exchequer. The secretariat has developed and launched CMIS software for the convenience of taxpayers. Communication with the complainants through short code SMS service has also been initiated. In this regard, PTA has approved the mobile short code 9386 and also developed a monitoring dashboard aided with graphical representations of data for the FTO to

monitor daily progress in CMIS. The developed Android mobile application is available on Google Play Store.

Now, the office of FTO has taken another initiative to facilitate the aggrieved taxpayers and resolve their grievances as "FTO'S HELPLINE has been launched. This helpline will guide the taxpayers about the types of complaints FTO deals with and how to lodge online complaints through official FTO website. The timings of HELPLINE will be 7:30 am to 3:30 pm from Monday to Friday. The basic purpose of launching this helpline is to reply any query from the taxpayers while lodging their complaints with FTO office.

**The help line number is  
"051-9212316"**



## PERFORMANCE NEEDS NO WORDS; IT SPEAKS BY ITSELF

### *Year-on-year: Number of complaints registered by the FTO Office has doubled: Registrar*

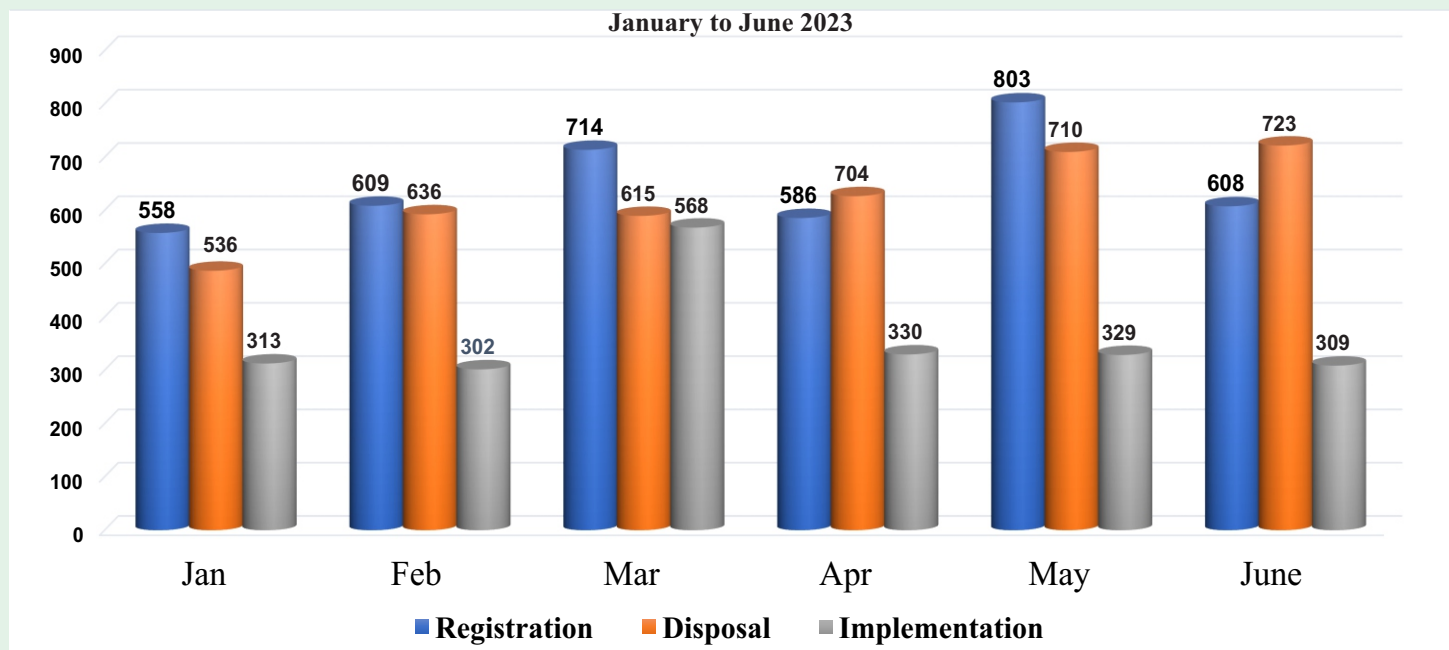
The Registrar, FTO Office revealed Media Team at the FTO Headquarters that the taxpayers including business and trade have filed **3,878** complaints against the FBR involving major issues of maladministration and harassment during January-June of 2023 compared to **3134** and **1448** registered in the same period of the year **2022** and **2021** respectively.

The above statistics reflect enhanced confidence of the taxpayers in the FTO office and awareness among the general masses. Keeping in view this growing trend, it is expected that the number of complaints would be four times by the end of the year. The FTO has initiated more than **16** "Own Motion" investigations against serious systematic issues being faced by the taxpayers, particularly the business community. The FTO has completed investigation in several Own Motion cases including misuse of facility of unaccompanied baggage, clearance of imported goods, pending inquiries against the FBR officials, bidding process of auction of non-duty-paid vehicles, and corrupt practices by customs authorities in Balochistan. The Registrar added that

### Comparative Analysis of Performance (Jan-Jun 2021 – Jan-Jun 2022 – Jan-Jun 2023)

Month	2021			2022			2023		
	Registration	Disposal	Implementation	Registration	Disposal	Implementation	Registration	Disposal	Implementation
Jan	191	198	139	346	300	115	558	536	313
Feb	241	153	139	378	292	116	609	636	302
March	231	205	173	495	282	166	714	615	568
April	240	213	90	565	523	158	586	704	330
May	164	208	72	426	546	146	803	710	329
June	381	285	85	924	672	212	608	723	309

multiple administrative issues were investigated and recommendations have been made to FBR for improvement in the governance of tax processes. The informal complaints/resolution stood at **159** during the first six months of **2023**. Truly, performance speaks better than words.



## Earthquake Relief Activities in Turkiye

A 7-member team of Customs Healthcare Society, including 4 Doctors, under the leadership of Dr Asif Mahmood Jah, spent two days in the camps of earthquake affectees, in the area of Adiyaman, Turkiye. Team arrived Istanbul on Feb. 22nd, 2023 and arranged for a 60 feet Container, consisting of 1000 Ration Boxes, for the earthquake affectees.

Team flew to Adiyaman on Feb. 23rd and met the Mayor of Adiyaman, who was handed over Container of 1000 Ration Boxes. CHCS visited multiple sites to assess future needs and to plan further relief activities.

Next day team visited the camps set up for affectees by AFAD and distributed Ration Boxes, Shawls, Warm Clothings and Sweets for children. CHCS was there to share feelings of sorrow and pain of those who lost their loved ones and were going through this tough phase of being homeless.

CHCS had already sent medicine worth two million ruprees, courtsey Turkiye Counsel General, Lahore. Besides, Dr. Asif Mahmood Jah, Honorable Federal Tax Ombudsman handed over a cheque of Rs. One Million for relief activities to Excellency Ambassador of Turkiye in Islamabad.

### CUSTOMS HEALTH CARE SOCIETY IN TÜRKİYE



**TURKEY**  
EARTHQUAKE RELIEF





## International Ombudsmen Conference Ankara, Türkiye

World Ombudsmen met at the International Conference on "The Future of Human Rights in the 21st Century" organized jointly by the Ombudsman Institutions of Türkiye and the European Union.

Conference was held in Ankara, on 11-12 January, 2023 and Ombudsmen from 40 different countries participated to discuss Empowerment & Role of the Ombudsman in the Protection and Promotion of Human Rights".

Federal Tax Ombudsman of Pakistan Honorable Dr. Asif Mahmood Jah was among the distinguished galaxy of World Ombudsmen and was key note speaker on the role of Ombudsmen in the protection and promotion of Human Rights in the 21st Century.

The Powerful deliberation of Honorable FTO at the conference, enlightened the audience about the role of Federal Tax Ombudsman in the protection of the rights of Tax Payers in Pakistan. Honorable FTO was the only Ombudsman in the conference who ensures rights of Tax Payers and his thoughts and experiences, inspired many to actively protect financial rights of people, being one of the fundamental rights in their respective countries.

Honorable FTO emphasized to further strengthen the effectiveness and independence of the Ombudsman

institution and align it further with best practices worldwide.

Ombudsman of Türkiye Seref Malkoc made extraordinary arrangements to ensure this conference as a landmark event and to strengthen the Institution of Ombudsman and to make its role more effective through cohesive efforts worldwide.

Opening Session of the Conference was presided by





Speaker of the Grand National Assembly of Türkiye, Prof. Dr. Mustafa Sentop.

Ombudsman of Türkiye Seref Malkoc, Head of the Delegation of the European Union to Türkiye, Ambassador Nikolaus Meyer-Landrut, Deputy Minister of Foreign Affairs and Director for EU Affairs Faruk Kaymakci, and UNHCR Representative in Türkiye Philippe Leclerc delivered speeches in the opening session.

Second Session was held in the Presidential Complex and Honorable President of Türkiye, Recep Tayyip Erdogan was the Key Note Speaker, who emphasized, through his powerful speech, that a vibrant Ombudsman, along with a professional bureaucracy and an independent judiciary, is vital for democracy in every country.

President Erdogan personally greeted all the Ombudsmen and was delighted to meet Federal Tax Ombudsman Dr. Asif Mahmood Jah.

Along side the conference there were sight seeings of beautifully built Mosque and National Library in the Presidential Arena. The visit to National Assembly was followed by the dinner hosted in the Assembly Dining Hall, by the Speaker of the Grand National Assembly of Türkiye, Prof. Dr. Mustafa Sentop.

In the final session it was unanimously resolved that Ombudsman offices are key institutions in mature and effective democracies. They provide an essential instrument for citizens and businesses to protect their rights against unlawful actions of the state officials and to ensure that human rights and the principles of good governance are respected. Furthermore, robust and effective Ombudsman offices should ensure that citizens have trust in their State institutions.

Post Conference Federal Tax Ombudsman Dr. Asif Mahmood Jah visited Konya and distributed relief goods as well as cash among 250 Syrian Refugee families as a continuing resolve to help them since 2018, on behalf of Customs Healthcare Society.

## LHC upholds FTO's powers to conduct inspection of Inland Revenue Commissioners' offices

In the instance of dismissal of five writ petitions filed by the Inland Revenue Commissioners including Muhammad Anwar (CIR) and Muhammad Tariq Chaudhry (Member IR Policy FBR), the Hon'ble Lahore High Court, Lahore (LHC) upheld the letter of Hon'ble Federal Tax Ombudsman (FTO) issued to FBR to conduct inspection of the offices of the petitioners against whom there is an apprehension of being guilty of maladministration as defined under section 2(3) of FTO Ordinance, 2000.

The Advisor (Legal) to FTO Mr. Almas Ali Jovindah enumerated that the petitioners in their writ petitions before LHC challenged the jurisdiction and power of FTO to conduct inspection of their offices. LHC graciously endorsed the jurisdiction and power of FTO to form an inspection team upon initiating own-motion proceedings based on valid information under section 17 and 9(1) of the Ordinance, respectively. LHC decided that the constitution of inspection team is as per law and the power to initiate own-motion proceedings has been vested in FTO through statute.

The Advisor (Legal) further stated that Hon'ble Peshawar High Court, Peshawar (PHC), in a similar writ petition, also endorsed FTO's statutory jurisdictional powers regarding own-motion and creation of inspection team. In similar cases before Hon'ble Islamabad High Court (IHC) and Hon'ble Sindh High Court, Karachi (SHC), without nudging or prodding the statutory powers of FTO in respect of own-motion and constitution of inspection team, directed for a procedure to be adopted before conducting inspection of any office or officer of Inland Revenue, whereby it was held that allegation of maladministration has to be conveyed, at the outset, to FBR and the tax employee who is being alleged of maladministration. Such tax employee has to be provided a proper hearing opportunity to respond to the allegations after which FTO may constitute inspection team to take the investigation procedure forward.

Recent amendments in FTO Regulations have already provided a compact procedure for conducting inspections, whereas the judgements of IHC and SHC are completely in line with new amendments.

## FTO Presented Annual Report 2022 to Honourable President of Pakistan

Federal Tax Ombudsman, Dr. Asif Mahmood Jah , presented Annual Report 2022 to Dr. Arif Alvi, the Hon'ble President of Pakistan, on 13th March and apprised him about the performance of the FTO office during the calendar year 2022.

The Honourable President appreciated the role of FTO in resolving complaints of the taxpayers against the maladministration of Tax Authorities, as well as using Own Motion powers to unearth malpractices in the taxation system. He also appreciated establishment of Information Technology (IT) based complaint registration system (CMIS) to facilitate the aggrieved taxpayers. The Honourable President expressed his satisfaction over the optimum utilization of traditional and digital media by FTO Office to promote outreach awareness among the taxpayers.





## FTO Directs FBR to Facilitate Families of Deceased Govt Employees

The Federal Tax Ombudsman (FTO) has directed the Federal Board of Revenue (FBR) to honor the spirit of the government policy to help the families of deceased government servants by giving them salary/pensions and other benefits including refunds of excessive tax deductions well on time.

The directions were issued by the FTO while disposing of the case of non-issuance of Rs. 280,000 refund for tax years 2019 to 2021 which was excessive tax deducted from the salary of a deceased school teacher who died during service.

According to the FTO, the husband of the late school teacher, who was a PET (EST) teacher at Government Girls High School Khoora, District Khushab, complained to the FTO against non-issuance of Rs. 280,000 refund for the tax years 2019 to 2021 which was excessive tax deducted from the salary of his deceased wife who died on 25th Aug 2018 due to the heart attack. Among other benefits, her family received her salary till the date of her superannuation i.e. 20th September, 2021.

According to the complainant, the District Accounts Office deducted excessive tax which was unlawful.

Neither the DAO helped them nor the local tax office refunded the tax deducted unlawfully as no tax was leviable on the income of the deceased.

According to the FTO, it is crystal clear that deductions were made by the Accounts Office on her salary at a higher rate than the rates mentioned in the Income Tax Ordinance, 2001. On the other hand, the complainant was also required to file the returns of income for tax years 2019 to 2022 as the legal representative of his deceased wife.

The FTO further stated that the tax department has deducted tax on the salary at a very high rate in this case. The process of facilitation must not be stuck in legal literalism. Therefore, the concerned Commissioner-IR is directed to assist, guide, and accommodate the complainant in filing returns of the relevant tax years and processing refund case as per law.

FTO also advised the complainant submit all required documents to the department for early completion of the proceedings. Subsequent to the filing of documents by the complainant, a compliance report is required to be submitted by the department within 45 days.

## FTO Intervention Helped Taxpayer To Get Withholding Certificate

Federal Tax Ombudsman (FTO) provided relief to a taxpayer by intervening in a matter where withholding tax certificate was denied to the taxpayer. The Tax Ombudsman's timely intervention has resolved a genuine taxpayers' grievance against a withholding company, said a statement issued.

Briefly, the complainant approached the tax ombudsman regarding the non-issuance of tax-deduction certificate by the withholding agent. Tax deduction certificates are mostly required from the withholding companies by their clients at the time of submission of Income Tax returns and tax adjustments. The tax withheld is deposited with tax authorities by withholding companies while evidence of such tax-deductions is provided by such companies

to their clients.

As tax collecting agency, FBR is bound to ensure that taxes are withheld and deposited according to law. Similarly, under the relevant tax laws the withholding agents, in compliance of their tax obligations are obligated to maintain certain record like CPRs, file periodical withholding statements and issue prescribed tax deduction certificates to the concerned withholders for submission before tax authorities.

FTO, accordingly, took up the matter with the withholding company and resolved the grievance of the tax payer. Upon FTO's intervention the company issued Withholding Certificate of tax to the Complainant for the period 01.07.2019 to 31.10.2022.

## Detection of Systemic Loopholes in Withholding Tax Regime

In house studies conducted by the FTO Secretariat revealed systemic gaps and loopholes in the prevalent withholding tax monitoring and payment system particularly in the banking sector. The studies revealed that commercial banks in Pakistan normally avoid field audits of withholding taxes on one pretext or another on the grounds, that banks have developed centralized & credible software for tax withholding and that withholding audit will trespass into the privacy and confidentiality of their client's data.

In order to investigate the current withholding and payment system with a view to identifying systemic loopholes and leakages of tax at the stage of deduction and transmission to the treasury, and to making recommendations for the purposes of developing an automated and integrated withholding tax deduction and payment monitoring system, an investigation was initiated as Own Motion in exercise of jurisdiction conferred under Section 9(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance).

While conveying the reasons for conducting 'Own Motion' investigation, the FBR was asked to share data of action completed on account of default of withholding taxes and to also share current withholding strategies for monitoring of withholding of taxes and credit of such payments to the government along with future plans for reforming withholding tax deduction and payment system.

FBR submitted the current strategy for monitoring of withholding taxes in the banking sector. They stated that field formations have conducted random system audits of the banks falling under their jurisdiction from time to time by visiting the head offices and branches of these banks. However, data shared with this office during investigation did not support stance of FBR. It is observed that total demand created shared by FBR from LTO Karachi is Rs. 38,149/- million as a result of initiatives made u/s 122(5A) and 161. Out of the said demand, Rs. 794/- million is attributed to proceedings u/s 161 which constitutes 2.08% of the total demand created. When demand of Rs. 127/- million created u/s 151, 153 and 155 is taken into account, the percentage of demand created attributable to withholding tax further falls down to mere 0.33%. Such low percentage of default indicates that the attention given to monitoring of withholding tax is way low as compared to focus on invoking section 122(5A).

Analysis of data further revealed that in case of a bank, default demand was created to the tune of Rs. 667/- million for two tax years on account of non-deduction of tax u/s 154. The quantum of tax demand created showed that deduction u/s 154 is high risk area which should have been focused for effective monitoring or audit not only of the bank involved but also other banks and exchange companies involved in deduction of tax u/s 154 (exports). However, no such exercise was undertaken by FBR or their field formations despite huge default u/s 154. This substantial default indicates that internal controls of banks as well as the monitoring control of the regulator (FBR) are weaker which are required to be upgraded to bridge gaps in enforcement mechanism of withholding tax regime under section 154 in particular and for other sections in general.

Banks are required to make deductions of tax on various heads of payments which mainly include section 151 on account of profit on debt, 152 (1C), (1D), (1DA), (IDD) on account of payment to non-resident, collection of tax under section 231A and 231AA. Deduction of tax under all these subsections are required different rates of tax which range from 10% to 15%. There is variation in applicable rate of tax for section 151 which now carries rate of 15% whereas in the past it also carried rate of 10%. Besides, there is variation in applicable rate under section 231A which saw frequent changes from rate of 0.3% to 0.6% and at times had different rates for filers and non-filers.

The investigation further revealed weaker areas where transactions could be manipulated. Evasion can majorly be done by either applying ATL rates to non-active taxpayers, not deducting withholding tax at all while crediting profit on debt or, deducting tax on profit on debt but not crediting in the Withholding Tax account instead crediting in any other account. It was therefore necessary to conduct system audit to see if the various rates of deduction have been inserted by banks into their software. The data provided by the FBR shows that no such system audit has been conducted by the field formations and even number of audits of statements conducted by field formations is negligible.

In addition, the facts shared during investigation show that there is substantial time runover and the pilot projects conceived could not been initiated even after lapse of over 6 months. This changing of goal posts and



time targets created serious hurdles in the way of implementation of different projects and, in consequence, revenue continued to suffer leakages and shortfalls. The department should have taken notice of these serious lapses and ensure that projects to ensure various phases of implementation thereof are completed within prescribed time frame so that the improved withholding tax monitoring system could be put in place in the shortest possible time to safeguard rights of all stakeholders.

Analysis of new initiatives on SWAPS and Business Process Re-engineering revealed that systemic gaps and loopholes exist in the prevalent withholding tax monitoring and payment mechanism and that integrated, automated response is required to bridge these gaps through strengthening legal and enforcement mechanisms and inducting digital modes and portals in processes and systems for real-time feedback and responses to all the stakeholders particularly the regulator for timely remedial and corrective action.

The FTO recommended that SWAPS and their

components including Functional Specific Documents (FSD) and consequential software solution be completed within specific timeframe to avoid time and cost runovers. It was further recommended that Business Process Re-engineering and linkages with IRIS, ATL and PSID should be fully integrated from end-to-end without human interface so as to avoid any tampering with and manipulation of data. Further, Data Analysis Cells should be established at Board as well as at field formations to analyze and convert voluminous data received from banks into actionable information and for retrieval of loss of revenue. Correspondingly capacity of field formations for systemic audit of WHT software be enhanced in terms of HR and technical expertise. It was further recommended that Audit of banks WHT software and system audit should be regularly conducted to check compliance with the WHT provisions.

The FTO directed that the FBR should share progress with their Secretariat in respect of recommendation on quarterly basis.

## **Relief To Principal & Vice Principals/ Head Masters/ Subject Specialists Etc. of KPK Elementary and Secondary Education**

FBR has allowed 25% rebate in salary through Finance Act, 2019 to full time teachers or researchers, however, it is not admissible to Principal, Headmaster, Director's Vice Chancellor etc performing administrative job. Several complaints are received in Regional Office, Peshawar filed by Principal/Vice Principal etc that despite posting as Principal/Vice Principal/Headmaster, they are still categorized in Teaching Cadres under KPK Province's Civil Servant (Appointment Promotion & Transfer) Rules 1989.

During investigation it is found that on tax matters, FBR's laws i.e. IT Ordinance, 2001 being special law over rides all other laws/instructions etc. As regard grant of concession to Principals of FG's Schools, it is found that complainant has compelling evidence of discriminatory treatment vis-a-vis less deduction of income from Principals of F.G College. This apparently discriminatory treatment of FBR and RTO, Peshawar tantamount to maladministration,

defined US 2 (3) (i) (b) of FTO, Ordinance 2000. The Hon'ble FTO has been pleased to issue following recommendation:

- (i) direct the Chief Commissioner RTO Peshawar to ensure that Principals, Vice-Principals and Head Masters, of Elementary & Secondary Education, Khyber Pakhtunkhwa are treated at par with Principals FG Institutions in matters relating to tax withholding u/s 149 of Income Tax Ordinance, 2001 report compliance within 45 days.

Earlier, FBR challenged the since recommendations or FTO in 30 identical cases before President of Pakistan. Hon'ble President upheld recommendations of FTO. RTO, Peshawar in compliance of aforementioned recommendations requested Accountant General, KPK to ensure that grievances of the complainants are addressed. FTO's Regional office, Peshawar has so far disposed of 120 identical complaints filed by Principals/ Headmasters etc of Elementary & Secondary Education, KPK.

## FTO Says Oil, Gas Sector ‘strictly’ Governed By OGRA

*Tax Ombudsman has ruled that the oil & gas sector being a highly regulated segment of national economy is strictly governed by the designated regulator, i.e., Oil & Gas Regulatory Authority (OGRA)*

On the issue of compensation on delayed refund to an importer and seller of the liquefied Petroleum Gas (LPG), the FTO’s new order said that the preliminary objection regarding the bar of jurisdiction raised under Section 9 (2) (a) of the FTC Ordinance has been examined and observed that Oil & Gas sector being a highly regulated segment of national economy is strictly governed by the OGRA. All activities in this sensitive sector are properly regulated, licensed and monitored by the OGRA.

Under section 9(2) (a) of FTO Ordinance, 2000 no further investigation is mandated, FTO order said.

The said complaint has been filed in terms of Section 10(1) of the Federal Tax Ombudsman (FTO Ordinance) against non-issuance of appeal effect order in compliance to ATIR decision and subsequent issuance of income tax refund and additional compensation.

Briefly, the complainant is an AOP engaged in the business of import and sale of liquefied petroleum gas (LPG). The complainant e-filed Return of Income for Tax Year 2016 along with refund application on 08.11.2016 claiming refund at Rs 271,430,856/- based on deductions under Section 148 of the Income Tax Ordinance (the Ordinance) as adjustable. The Additional Commissioner-IR (ADCIR) amended the deemed assessment order under Section 122(5A) of the Ordinance, holding the complainant as commercial importer (FTR) and not manufacturer vide order dated 03.03.2017.

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 Chief Commissioner-IR, LTO Karachi vide letters dated 12.10.2022 & 21.10.2022 forwarded comments of Commissioner Audit-III and Commissioner Enforcement-I, LTO Karachi.

The Commissioner Audit-III vide letter dated 10.10.2022 submitted that appeal effect order under section 124 of the Ordinance in compliance to decision of ATIR dated 13.12.2017 had already been given, determining income tax refund of Rs. 270,511,998 vide order dated 10.10.2022.

On the other hand, the Commissioner Enforcement-I raised objection against issuance of refund contending that the legal issue whether complainant was a manufacturer or commercial importer had been pending before Sindh High Court (SHC). In addition, the Deptt challenged the order of ATIR dated 13.12.2017 before SHC vide ITRA no. 77/2018 which is still subjudice. Hence, the issue being subjudice is barred on the point of jurisdiction under Section 9(2) (b) of the FTC Ordinance.

However, it was concluded that since the matter of treating income tax collected on import stage as adjustable or final tax is sub-judice before the Sindh High Court, as such, hence, any refund application filed by the complainant will be processed as per law upon final decision of the High Court of Sindh.





## FBR Urged to Probe Benami Transactions by Tractor Manufacturers

The Federal Tax Ombudsman (FTO) has strongly recommended the Federal Board of Revenue (FBR) to probe into the aspect of massive benami transactions in the tractor manufacturing sector and monitor and enforce the sales tax invoicing system to verify the input tax claims and refund of a leading tractor manufacturing company.

According to an order issued by the FTO against a top tractor manufacturing company, the complainant has highlighted before the FTO that he had booked 1001 agriculture tractors from a tractor manufacturing company on June 21, 2022, paying in advance full consideration amounting to Rs. 1,252,851,600, including 5 percent sales tax, under serial number 25 of the 8th Schedule of the Sales Tax Act, 1990, through 91 pay orders.

However, the company only delivered 47 tractors to the complainant in the month of June 2022 and failed to deliver the remaining 954 tractors even after the 60-day expiration period. The FTO office referred to the Statutory Regulatory Orders (SROs) related to the refund to agriculture tractor manufacturers, and therefore, due diligence is required while issuing a refund. But the FBR has also not been able to verify the genuineness or authenticity of the supply chain under Section 2(33A) of the Sales Tax Act, 1990.

The FTO office discovered that whenever any booking is made by a genuine grower or farmer through authorized dealers, the payment through banking instruments is made by the buyer or grower himself, and the invoice is issued in his own name. Such genuine instances are clearly distinguishable from the bulk of sales, wherein payment is received from someone else and invoices are issued in the names of lenders or benamidars.

It is evident from the proceedings that booking of tractors are made by commercial dealers who are not themselves growers or farmers, but rather are carrying on the purchase and sale of tractors for profit or commission motives. Tractors purchased in this manner are invoiced in the names of unrelated persons and mostly used for purposes other than agriculture, i.e., industry, trolleying bricks and construction material, digging of land (housing societies), cleaning of garbage, etc., so refunds in such cases are inadmissible. Thus, most of the sales tax invoices are

issued in the names of benami farmers or dummy growers. This scenario is a perfect benami arrangement that has already been prohibited under the Benami (Transactions) Prohibition Act, 2017.

While concluding the proceedings, the Tax Ombudsman has recommended that the Chief Commissioner Inland Revenue (IR), Large Taxpayers Office (LTO), Lahore to conduct an exhaustive review of the instant case to ensure that Section 2(44) and Section 23 of the Sales Tax Act, 1990, and all relevant SROs governing the tractor manufacturing sector are implemented in letter and spirit.

The FTO has recommended that the Chief Commissioner IR, LTO, Lahore to verify the contents of the instant complaint, especially challenging the genuineness of input tax claimed by the respondent, and also verify the genuineness of farmers, and that the DG Anti-Benami Initiative, FBR, probe the incidence of benami transactions in the tractor manufacturing sector. While conducting exhaustive investigations, the FTO has made serious observations about the company.

The arrangement would shield the true particulars of the real payer or investor by portraying the made-up particulars of an unrelated person whose CNIC has been misused to conceal the transactions made by the real payer. Investments made and profits earned by the beneficiaries thus remain concealed and untaxed.

Such an arrangement has neither legal backing nor fits within the parameters of Section 23 of the Sales Tax Act, 1990. The company's assertion that this practice is prevalent in the whole tractor manufacturing sector does not carry weight as the practice in question is against the clear provisions of law and it only encourages benami transactions.

In the instant case, though the full price of 1001 tractors, inclusive of chargeable sales tax at that point in time, was paid by the complainant in June 2022, this transaction was not accounted for by the company when it filed the sales tax return for the month of June 2022.

When the company was confronted on this account, their AR's first response was that time of supply is linked with delivery of goods, and as booked tractors were not delivered, hence there was no need to declare the same in June 2022. But when enquired about the non-invoicing of 47 tractors in the return of June 2022, in the name of



the complainant to whom these tractors were actually delivered in the month of June 2022, AR had no explanation to offer. Similarly, though AR is of the view that time of supply is strictly linked with delivery of goods, he could not offer any plausible reason when the aforesaid proviso was referred.

According to AR, this proviso is redundant in the face of other main provisions of law, but he failed to substantiate his assertion. His next argument was that the said proviso only covers cases where part payment is made—once again, an over-simplistic interpretation of the law.

Moreover, the company has failed to provide any explanation as to how and under which provision of law the sales tax component of payment received by the company can be retained by the supplier for an indefinite period and how sales tax paid by the buyer can be adjusted against a price differential, if any, by the supplier on its own without disclosing this fact in

the relevant sales tax return. Thus, by non-declaration of whole transaction and non-payment of sales tax recovered against 1,001 tractors from the payer or complainant, the company has contravened sales tax law, and LTO Lahore failed to take any suo motu cognizance of this glaring omission.

Regarding payment of Karachi Inter Bank Offered Rates (KIBOR) plus 3 percent for failure to deliver tractors within 60 days under SRO 837(I)/2020 dated June 30, 2020, it is evident that 1,001 tractors were booked on June 21, 2022, against full payment including 5 percent sales tax through 91 pay orders by the complainant, and the respondent company was obliged to deliver the same within 60 days of the booking, but they delivered only 47 tractors to the complainant though an authorized dealer of the respondent company. Revision of prices apart, the violation of the aforesaid SRO is evident.

## FTO Directs FBR to Re-Examine Duplicate Illegal Assessment Orders

The Federal Tax Ombudsman (FTO) has directed FBR to reexamine the duplicate illegal assessment orders for the tax years 2016, 2017, and 2020 which were issued in violation of the FBR circular dated 30-06-2015, which states that no notice under the Income Tax Ordinance 2001 is to be issued to taxpayers w.e.f. 01-07-2015 without a system-generated barcode.

The brief facts of the complaint are that complainant was an individual engaged in the business of running a rice husking mill. The Inland Revenue Officer, RTO Hyderabad carried out a withholding audit for Tax Years 2016, 2017 and 2020 and issued manual orders. Thereafter, the department issued a show cause notice for audit of the above-mentioned years again. However, the monitoring of withholding audits for these period was already conducted by the previous officer.

But without examining the facts, the unit officer issued bar-coded assessment orders for Tax Year 2016 and for Tax Years 2017 and 2018 through IRIS creating tax liability of Rs. 35,746,758, Rs. 19,517,692, and Rs.

29,405,862 respectively. The complainant filed a rectification application under Section 221 as well as a revision application under Section 122A of the ordinance but failed to get any response.

Therefore he took up the matter with the Federal Tax Ombudsman. The FTO observed that manual assessment orders under Section 161/205 of the Ordinance for Tax Years 2016, 2017, and 2020 were issued on 25-12-2017, 17-08-2018, and 18-08-2020 respectively. The manual orders contained fake DCR numbers, which could not be verified from the relevant demand and collection register of the unit. Even the paltry tax demand created in this dubious way had not been carried forward in the subsequent year for recovery action, resulting in a loss of legitimate government revenue.

Accordingly, FTO has directed FBR to conduct a fact-finding inquiry into passing unverifiable orders, in violation of the Board's direction dated 30-06-2015 and causing loss of revenue with a view to initiate disciplinary proceedings under E&D rules and to report compliance within 45 days.

## Complainant Heavily Taxed on Pension Received as Remittance: FTO Tells FBR to Transfer Jurisdiction, Revisit impugned order



The Federal Tax Ombudsman (FTO) has taken serious notice of illegal transfer of jurisdictions of an 80-year-old pensioner, who has been heavily taxed on account of pension received as foreign remittance.

While disposing of a complaint, the Ombudsman took cognizance against illegal transfer of jurisdictions and directed the FBR to transfer jurisdiction of an 80-year-old complainant from Large Tax Office (LTO) Lahore to LTO Karachi and to revisit the impugned order for Tax Year 2016 in terms of section 122A of the Income Tax Ordinance.

Brief facts of the case are that the complainant was 80-year-old retired pensioner, ex-president of a commercial bank and had been residing in Karachi since 1984. He had been receiving pension from a foreign bank in New York in US dollar which was drawn through a Pakistani bank since 1993. He sent an email to the FBR to inquire about taxability of pension and asked whether it was required to be declared in Asset Scheme 2019 and whether it could be invested in Pakistan Banao Certificate.

The FBR replied in writing that it was not required to be declared in Asset declaration Scheme and also confirmed that he could invest in PBC. Despite confirmations from FBR in writing, LTO, Lahore issued an assessment order for tax year 2015 creating tax liability of Rs. 44 million and another order for Tax Year 2016 creating tax liability of Rs. 33 million.

Whereas, the old aged taxpayer provided all the evidences of his retirement from a bank in New York, receipt of monthly pension till date through banking channel which was declared in wealth statement for Tax Year 2016 on account of pension received as

foreign remittance and deposited in a bank and evidence of receipt of gift from her wife (a return filer) and the assessment order by CIR (Appeals-I) and the complainant had already filed appeal before Income tax Appellate Tribunal, Lahore. But so far no response had been received.

The jurisdiction of the Complainant lies with Karachi but unfortunately, the complainant was being assessed in Lahore. The Complainant agitated the issue of jurisdiction in writing but the Assessing officer bulldozed the submission of the complainant as well as even the letter issued by his Chief, International Taxes, FBR for transfer of jurisdiction and issued order for Tax Year 2016 creating huge tax liability without lawful jurisdiction.

The FTO's findings further stated that; "Objections to jurisdiction are to be decided before proceeding in the matter by adjudication authority (1999) 80 TAX 115 (H.C. Lahore). As a result, show cause notice under section 122(9) for Tax Year 2016 becomes defective and if notice is prima facie defective and error is incurable, the entire proceedings including assessment order for Tax Year 2016 are null and void. Even otherwise on merit, the Complainant provided sufficient documentary evidences to prove his innocence.

Accordingly, the Tax Ombudsman directed the FBR to transfer jurisdiction of the complainant from AEOI Zone Lahore to AEOI Zone Karachi and to revisit the impugned order for the Tax Year 2016 in terms of section 122A of the ordinance and also CCIR, LTO Lahore to call for explanation of the AD CIR, Range-2, AEOI Zone LTO Lahore, who without settling the issue of jurisdiction, completed the impugned assessment proceedings resulting in harassment to a genuine taxpayer.

## President Alvi for Service-oriented Conduct of Officials to Ensure Justice

The President Dr. Arif Alvi urged all government officials to ensure the dispensation of justice to the public and their service in its true spirit so that problems faced by citizens could be resolved in the shortest possible time. The president was addressing an awareness seminar titled “Roles, functions and Performance of Federal Tax Ombudsman” held here at Governor House, Karachi. FTO’s annual report for the year 2021 was also unveiled at the occasion. President Arif Alvi said that it was among the primary duties of an ombudsman that he should expedite the process of dispensation of justice to the aggrieved citizens and find a way out for resolving the issues affecting citizens in an individual capacity or as a larger group.

The President said the written words of law sometimes cannot cater to and address all given situations, therefore, superior judiciary has been empowered to interpret the provision of the constitution and law. He said that legislation is a dynamic process that keeps on evolving to cater to new development, products, emerging business and trade processes, and development of the society which sometimes slow down the dispensation of services to the public.

Like the overall legal framework tax laws also pass through a dynamic and progressive process and they always require amendments and interpretation for their implementation in the spirit of facilitating and serving the public. He said that there is a need to create friendly, services-oriented, and objective tax system where every taxpayer willingly and happily follows the law and pays tax obligations without any fear of exploitation, harassment, or intimidation.

Ombudsman Secretariats are important organs of state and those could play an effective role in resolving public issues by right interpretation of concerning laws and providing a remedy to the aggrieved citizens, Dr. Arif Alvi said that ombudsman- whether it is federal, tax, or insurance ombudsman- were not rival to government departments and organizations but those were to facilitate the public and ensure their access to the concerned forums for resolution of their grievances.

Referring to the era of Hazrat Muhammad s.a.w. and Khulfa-e-Rashidain, the president said that whenever someone was appointed to administer public affairs at



that time he was directed to ensure public access and keep the sense of service as supreme. “The spirit of keeping the doors opened and listening to people’s grievances must be kept alive,” he stressed. Corruption and tax evasion prevailed all around the world while there were certain loopholes and anomalies in the law and rules which allow their misuse by the public or the authority, he noted and observed that corruption was a menace that could not be rooted out completely from society but it was regrettable that its proportion in our society was higher than those of other developed nations.

The President stressed need for imparting awareness to the public and said that mass awareness was an important element but a well-thought-out decision itself was an effective medium of promotion as it reinforces public confidence and persuades more people to refer to the institution to redress their grievances. Federal Tax Ombudsman Dr. Asif Mahmood Jah addressing the occasion said that FTO is a dynamic and vibrant organization working for awarding a respectable status to taxpayers so that they do not have to face problems while paying taxes and in resolution of issues.

FTO through resolution of individual and collective issues of a large number of people has become a public relief organization and its decisions impact millions of people, he said adding that in a recent case pertaining to reduction in the tax rate on locally- assembled vehicles, FTO’s decision provided relief to over 9,500 taxpayers while people would get relief in another case of same nature about tax on tractors.

## Speedy System for Registration of Complaints Introduced: FTO

The Federal Tax Ombudsman Dr. Asif Mahmood Jah has said that his office is providing full services to masses as a public relief-oriented institution. The FTO has introduced a fast system for the registration of complaints and are formulating strategies for quick resolution of tax payers' problems.

Addressing the members of Pakistan Textile Exporters Association (PTEA), he said that textile industry is the backbone of the economy; whereas textile exporters are playing vital role in economic development of the country.

No country could achieve economic targets without the due role of exporters; therefore, his office is taking all out measures to address the exporters' grievances and rectify the complaints by carrying out independent and transparent investigations about tax maladministration.

He described that an online FTO portal is being launched in order to provide facilitation to tax payers. Dr. Asif Mahmood said that FTO has developed a very simple complaint filing procedure as any aggrieved person could file complaint personally or through courier service, email, online and fax. He said all the complaints were promptly acknowledged by the FTO HQs and its Regional Offices.

He asked business community to offer their suggestions to further streamline the complaint redressal system of FTO.

Earlier PTEA's Vice Chairman Muhammad Idrees, in his welcome address, said that textile industry has an overwhelming impact on the economy with its 60% share in exports; whereas textile exporters are major stake holders in foreign exchange earnings and generating employment.

The country is now passing through difficult times. Inflation is spine-breaking, the Rupee value has fallen sharply, and foreign reserves have dropped to the historic low level. All these factors are destabilizing the economy with every passing day.

A number of businesses have partially or completely shut down due to the lack of access to dollars to import raw material and machinery. Dollar



shortage has increased the cost by 20 percent due to demurrage /detention and delays. This crisis like situation has put severe adverse impact on all segments of the economy especially the textile industry.

Industrial activities have been squeezed and a substantial number of jobs are lost and many more are to follow. This is the time to step up sensibly and support the export sectors for earning of precious foreign exchange as export sector has the ability to put the economy on track and steer Pakistan towards economic stability.

Pointing out major issue, the former Chairman Azhar Majeed Sheikh said that liquidation of pending refund and automation of sales tax has released the financial stress considerably, however still huge amount of refund is stuck up with FBR. He requested the FTO to look into the matter as major portion of exporters' working capital is stuck in refund regime, creating severe financial stress.

He stressed that FTO should play role in release of such refund that would help in addressing liquidity issue of taxpayers.

Later, PTEA memento was presented to the Federal Tax Ombudsman Dr. Asif Mahmood Jah. A large number of textile exporters including Advisor Incharge FTO Faisalabad, Dr. Muhammad Akram Khan were also present on the occasion.

## RTO Lahore: FTO Unearths 'Maladministration'



Federal Tax Ombudsman (FTO) has unearthed at Regional Tax Office (RTO) Lahore maladministration by framing an illegal case of concealment against an expatriate from Saudi Arabia without serving notices under the law.

Brief facts of the case are that the complainant, an expatriate, had served in Saudi Arabia and returned in 2016 after retirement. The complainant e-filed return of income along with wealth statement for Tax Year 2016. The department initiated proceedings on the basis of definite information that complainant had purchased a property in DHA Lahore valuing of Rs.3.235 million, and the same has not been declared in the wealth statement; hence, issued notices u/s 122(9) of the Ordinance, but no response was made by the complainant. Therefore, RTO Lahore passed order u/s 122(1) of the Ordinance dated 29.09.2021 creating tax demand amounting to Rs.0.528 million for Tax Year 2016.

Thereafter, the department again initiated proceedings against the taxpayer and issued notice u/s 122(9) of the Ordinance calling evidence of foreign remittances amounting to Rs.23.371 million declared in the wealth statement for Tax Year 2016. The complainant did not respond to the notice; hence, the department passed order dated 11.06.2022 u/s 122(5A) of the Ordinance creating tax demand amounting to Rs.8.531 million for Tax Year 2016.

The complainant contended that he never received any notice from the department as he is unable to use the IRIS login; therefore, impugned orders passed by the department be set at naught. Further, the complainant also averred that he has no business in Pakistan and earned foreign remittances by serving in Saudi Arabia from 1978 to 2016 till his retirement.

The FTO has required FBR to direct the Commissioner-IR, Zone-II, RTO Lahore to re-visit the

order dated 1 passed u/s 122(5A) of the Ordinance by invoking provisions of section 122A of the Ordinance for Tax Year 2016 and pass lawful order after providing proper opportunity of being heard to the Complainant, as per law.

## UoS Organizes Lecture on "Role of The Tax Ombudsman in Protecting Taxpayers' Rights"

The Department of Economics, University of Sargodha (UoS) organized a special lecture on "Role of the Tax Ombudsman in Protecting Taxpayers' Rights". Federal Tax Ombudsman Islamabad Dr. Asif Mahmood Jah explained the background and history of the Tax Ombudsman Institution and how it helps safeguard the rights of taxpayers. The event was aimed at providing a better understanding of the Tax Ombudsman's role in protecting taxpayers' rights and how it helps to improve the functioning of the Federal Board of Revenue (FBR).

Vice Chancellor Prof. Dr. Qaisar Abbas welcomed the distinguished guest. He informed the audience that the Tax Ombudsman is an independent and impartial body, established to address complaints and grievances of taxpayers related to the functioning of the Federal Board of Revenue (FBR). The institution also deals with the investigation of complaints, the provision of recommendations for resolution, and the monitoring of FBR's compliance on those recommendations.

Dr. Asif further explained that the Tax Ombudsman receives complaints related to various issues such as delayed refunds, illegal recovery by attaching bank accounts of taxpayer and harassment by tax officials. He highlighted that the Tax Ombudsman takes a customer-centric approach in dealing with complaints and strives to resolve them in a timely and fair manner. He also shared his expertise and knowledge on the important topic of protecting taxpayers' rights. He acknowledged the significance of the Tax Ombudsman in ensuring fairness and transparency in the functioning of the FBR.

## Verification Of Tax Challans on The Transfer of Property: FTO has Directed FBR To Evolve Transparent and Hassle-Free IT Solution to help Withholding Agents as well as Taxpayers



While disposing of a complaint pertaining to Quetta region, Tax Ombudsman has directed FBR to facilitate the taxpayers and the withholding agents by evolving a transparent IT solution.

Briefly, the complaint had been filed on account of hardships caused by the process of verification of tax challans in terms of withholding tax on the transfer of property the complainant stated that they have to undergo a lengthy process for getting PSIDs and making deposit in bank and then obtaining challans and conveying it to FBR office for getting it endorsed and verified and the property registering authorities had been compelled by the FBR Authorities not to entertain the registration of transfer without getting the tax challans verified from the FBR Office at Quetta.

Further added that the FBR Authorities have delegated powers to withholding Authorities and they are confined to audit but to the contrary, the FBR has pre-conditioned the registration of transfer with the verification of tax challans by FBR Authorities. Further contended that there is no legal mandate with the FBR Authorities to verify the tax challans and no tax law binds the Withholding Authorities to get tax challans verified by FBR offices.

In this regard, FTO refers the complaints to the Secretary Revenue Divisions for comments. The Commissioner, RTO, Quetta stated that the Regional Tax Office had left no stone unturned in extending full-fledged facilitation and easing PSIDs making and tax payment process for general taxpayers. However, a large number of short deductions and non-deductions in

taxes charged on transfer of property was revealed during audit. It was maintained by the concerned withholding authorities that they were not well conversant with the FBR taxes system and their staff was not efficient in this regard. The assistance was sought by the Withholding Authorities to avert such malpractices. It was also contended that the verification of CPRs was pre-conditioned on persistent demand of the property registering authorities, as they were not well conversant with the proper application of rates, generation of PSIDs and authentication of tax challans.

While concluding the complaint, FTO observed that RTO Quetta's specific administrative intervention in monitoring of withholding taxes on properties is extraordinary effort and guideline alien to the rest of IR formations across the country. Notwithstanding the reasons put forward by RTO Quetta, an extra forum created without FBR's formal approval is apparently uncalled for. Though FBR has the authority to pre-audit withholding taxes, yet FBR also has the responsibility to facilitate the taxpayers which can be conveniently ensured by use of technology. Ideally, the FBR should conduct, post audit on the basis of CPRs available in its database.

Accordingly, FTO has directed FBR to install suitable operational software in the offices of all withholding agents responsible for transfer of properties, minimizing human discretion in application of valuation rates and calculation of taxes. FTO in its findings has also emphasized FBR to evolve and enforce foolproof mechanism for timely post audit of CPRs across the country.

## ‘Forum of Pakistan Ombudsman’ Resolves to Promote Good Governance

The ‘Forum of Pakistan Ombudsman’ (FPO) has reiterated its resolve to act as a platform for promoting the cause of ombudsmanship and robust public opinion against maladministration, discrimination, favouritism, corruption and alike.

The 27th meeting of the ‘Forum of Pakistan Ombudsman’ (FPO) was held at the Wafaqi Mohtasib Secretariat. Dr Asif Mahmood Jah, Federal Tax Ombudsman/President FPO chaired the meeting which was attended by Mr. Ejaz Ahmad Qureshi, Federal Ombudsman and President of AOA; Ms Fauzia Viqar, Federal Ombudsperson for Protection Against Harassment at Workplace; Muhammad Kamran Shehzad, Banking Ombudsman; Nazar Muhammad Baloch, Provincial Ombudsman Balochistan; Ms Nabila Khan, Provincial Ombudsperson for Protection against Harassment at Workplace Punjab; Ms Rukhshanda Naz, Provincial Ombudsperson for Protection against Harassment at



Workplace, KP; and Ms Noor Jahan Maingal, Ombudsperson for Protection Against Harassment at Workplace, Balochistan, while Syed Tahir Raza Secretary to Provincial Ombudsman Punjab participated on behalf of Ombudsman of Punjab. Established in April 2011, the forum is a non-political, independent and professional network of ombudsmen in Pakistan.



## FPO Conducts First Successful Training Session for Members



The Forum of Pakistan Ombudsman (FPO) organized its first-ever a highly informative and engaging training session for its members. The session, held at the Federal Tax Ombudsman Secretariat in Islamabad, aimed at enhancing the professional skills and expertise of Ombudsmen from across the country and abroad. The event was a resounding success, with participants benefiting from the valuable insights shared by renowned civil servant and Advisor Customs, FTO, Dr. Arslan Subuctageen

who holds extensive experience of Customs-related matters.

Under the esteemed leadership of Hon'ble Federal Tax Ombudsman and President FPO Dr. Asif Mahmood Jah, the training session brought together 40 Advisers and Consultants from various regions, both nationally and internationally including Turkey, Macau, and China. These representatives, distinguished for their commitment to public service and upholding justice, eagerly attended the event to expand their knowledge and sharpen their professional skills.

The training session was skillfully moderated by the forum's Executive Secretary Mr. Almas Ali Jovindah. Mr. Jovindah expertly steered the proceedings, ensuring the smooth flow of information and engaging interaction among the participants.

## Second Training Session of Forum of Pakistan Ombudsman

The second training session of the Forum of Pakistan Ombudsman (FPO) was held on June 7, 2023, at the FPO Secretariat in Islamabad. The training session was titled "Guidelines for Sharpening Investigating and Drafting Skills of Investigation and Typing Staff" and was conducted by Mr. Yasin Tahir, a highly experienced civil servant, former federal secretary with a distinguished career who has served at multiplier important positions. in various policy-making offices of the Federal Government, Islamabad.

The training session was conducted under the patronage of Hon'ble Federal Tax Ombudsman (FTO) Dr. Asif Mahmood Jah, who is currently President of the Forum of Pakistan Ombudsmen. The Secretary General, Mr. Almas Ali Jovindah, and Dr. Arsalan Subuctageen moderated the session.

The primary objective of the training was to enhance the investigating and drafting skills of the investigation officers (Advisors) and supporting staff working within



the Ombudsman institutions. The very purpose of the session was to equip the participants with necessary tools, techniques and best practices to improve their efficiency and effectiveness in conducting investigations and preparing written reports.

Over 60 representatives from national and international Ombudsmen and Ombudspersons participated the training session in person at FTO Secretariat and through Online. The active participation by representatives of Ombudsman of Macau, Hong Kong, Indonesia and China made the training session more interactive and served the purpose of learning from the experience of the trainer.

## FTO secretariat clears FBR'S revenue quagmire: assists FBR to recover Rs. 5.5 billion stuck up revenue in steel sector cases

Federal Tax Ombudsman (FTO) while concluding an inspection activity under Section 17 of FTO Ordinance, 2000 has recommended a feasible and conclusive way out to the FBR for effecting recoveries of evaded government revenue by way of misusing the Rule 3(A) of Rule 58H of Sales Tax Special Procedure Rule, 2007 introduced vide SRO No. 421(1)/2014 dated 04.06.2014.

Briefly speaking, in order to facilitate Steel Sector, Special Procedure Rules were introduced since 2007. According to the above referred Special Procedure Rules, collection of Sales Tax from steel melters/ re-rollers/ composite of melters and re-rollers having single electricity meter was charged at specified rates under Rule 58H of Sales Tax Special Procedure Rule, 2007. The above levied sales tax was collected through monthly electricity bills on the basis of consumption of electricity. However, subsequently, in the year 2014, sub Rule (3A) was inserted under Rule 58H of the above said Rules, with effect from 04.06.2014. The purpose behind the above insertion of sub-Rule (3A) was primarily to bring in an ease and convenience in Sales Tax collection from this sector i.e. steel melters. As a corollary to above, the commissioners were empowered to collect Sales Tax directly from the steel melters and re-rollers after according necessary adjustments in lieu of collection of sales tax at import stage and by issuing an adjustment/ exclusion certificate in this regard. However, during currency of the above facilitation scheme, the following glaring discrepancies were noticed:

- i. Issuance of exclusion certificates against cheque/ pay order instead of payment in treasury/ to national exchequer
- ii. Returning of pay orders with ill motives, to registered persons after issuance of exclusion certificates.
- iii. Pay orders of one party were used in favour of STRN of another party.
- iv. Outright violation of concessionary regime i.e. Issuance of exclusion certificates to unregistered person.
- v. Use of pay orders for deposit in treasury for a later period of a registered person.

vi. Inaction in cases of bounced back cheques.

The Inspection Team constituted by FTO made strenuous efforts and examined voluminous data provided by Corporate Tax Office, Lahore for cross check. The team also retrieved the relevant data from Lahore Electrical Supply Corporation (LESCO). According to FTO's findings in the subject inspection, there is a huge gap between number of exclusion certificates issued as per LESCO data and that of CTO, Lahore. Furthermore, CTO Lahore did not have information regarding amounts deposited in treasury and corresponding CPR numbers, which are of crucial importance. Also, non production of record in respect of remaining exclusion certificates clearly depicts that the same fall in extremely grey area where instances of maladministration, misuse of authority, ulterior motives are likely to prevail. According to FTO findings, based on examination of relevant record an amount of approximately Rs. 5.5 billion is suspected to be evaded in such cases at CTO Lahore.

FTO has further observed that FBR facing the huge revenue shortfall, through timely and directional action can easily recover the loss as it does not involve any complex and intricate legalities. The strategy to recover the lost revenue, recommended by FTO office is equally simple, FBR driven and hassle free: All Steel Units which availed Exclusion Certificate need to be confronted by FBR and amounts as per ECs must reconcile with the payment of Sales Tax at the relevant point of time and where ever there is a difference, it needs to be recovered.

Further, in order to ensure fast recovery of this apparent loss of Rs.5.5 billion, FTO has recommended FBR to Re-locate the jurisdiction of Steel Cases from CTO Lahore to LTO Lahore or RTO Lahore for a more independent and effective recovery proceedings. Similarly, any officers/officials having any link in the past, with the cases of Steel melters must not be associated or assigned the fresh jurisdiction of said cases. FTO has also recommended FBR to Recover the loss incurred on priority basis through its investigation arm: Directorate General I&I-IR. Internal investigation on all Pakistan basis, with special emphasis at Lahore, solely aiming at recovery of loss incurred is required probing all cases of exclusion certificates.

## President Alvi orders FBR to submit report on whistle-blower identity leak

President Dr. Arif Alvi has ordered the Federal Board of Revenue (FBR) to explain how the identity of a whistle-blower who reported large-scale tax evasion/fraud by a private limited company was leaked to his employer, resulting in threats to the whistle-blower by the tax-evading company.

The President also directed FBR to explain why it could not fully utilize the information provided by the whistle-blower to recover the maximum sales tax amount from the company, which caused a loss to the national exchequer.

The President expressed his displeasure that the FBR did not take full advantage of the information provided by the whistle-blower about the alleged financial irregularities by the company and disclosed his identity. He rejected a representation filed by the FBR against the order of the Federal Tax Ombudsman (FTO) directing the FBR to revisit its relevant Assessment Order, provide an opportunity for hearing to the whistle-blower, and fully utilize the information provided by him for the recovery of the evaded sales tax.

The complainant, reported to FBR that the company was indulging in various financial irregularities, resulting in a huge loss to the national exchequer. After reporting large-scale tax evasion/fraud to FBR, the complainant was registered as a whistle-blower. FBR initiated proceedings against the company and recovered Rs 15.251 million, but the amount recovered was too short due to not properly utilizing all annexures provided by the complainant.

FBR ignored and misread all annexures with definite calculations, reflecting the extent of evaded tax on various accounts. The staff of CTO Lahore disclosed the whistle-blower's identity to the owner of the tax-evading company, and resultantly, the company threatened him physically and mentally through police and other criminal proceedings. The employee filed complaints to the Chairman FBR regarding less assessment, but without any result. Feeling aggrieved, he took up the matter with FTO.

During the proceedings of the Ombudsman, FBR raised objections over the jurisdiction of FTO on the ground that the issue related to the determination of liability of tax and interpretation of laws, rules and



regulations with respect to which legal remedies were available. FTO rejected the stance of FBR and stated that it was a case of not fully utilizing the information in a matter where duty and taxes were evaded by using various tactics.

FTO further held that the complainant's contention regarding tax fraud by the company carried weight and therefore, it was in the interest of justice that he be given another opportunity to present his viewpoint before FBR. It further directed to revisit the Assessment Order, dated 30.12.2016 under Section 45A(4) of the Sales Tax Act, 1990, and pass a fresh speaking appealable order after affording the opportunity of hearing to the complainant and after fully utilizing the information provided by him and submit a compliance report.

Instead of complying with the order, FBR chose to file a Representation with the President against the order of the FTO. In his decision, the President observed that FTO's order was merely a reiteration of the duty of FBR to conduct reaudit proceedings for the recovery of the alleged huge amount of evaded Sales Tax by fully utilizing the information provided by the complainant and affording him another opportunity to explain his point of view in this regard. He, therefore, rejected the Representation with the added direction to FBR to submit a report to FTO on the matter within 60 days.

## FTO Takes Notice of Absence of E-Auction Facility for Seized Goods

The Federal Tax Ombudsman (FTO) has taken serious notice of the absence of the facility for electronic auction (e-auction) of seized goods at the newly-established Collectorates of Customs by the Federal Board of Revenue (FBR). At the new Collectorates, the auction of goods could only be performed manually through public auction as the Collectorates are facing issues in respect of the processing of overstayed consignments which are physically lying at the SAPT, Karachi.

According to an order issued by the FTO, the complaint was filed against the Directorate of Reforms and Automation, Karachi Collectorate of Customs (Appraisement-East), Custom House, Karachi regarding the non-availability/visibility of e-Auction containers for publishing and processing of online bids due to creation of new Collectorate. Precisely, the facts of the case are that, recently, a new Collectorate named Collectorate of Customs (Appraisement-SAPT) has been created by FBR. After the launch of the Collectorate, all the e-auction containers pending at KAPE having SAPT terminal were not visible to any Collectorate for publishing and processing of bids.

The complaint was referred to the Secretary, Revenue Division, for comments. In response, the Collectorate of Customs (Appraisement-SAPT), Custom House, Karachi, informed that the Auction Cell of the Collectorate of Customs (Appraisement-SAPT) was facing issues in respect of the processing of overstayed consignments which were physically lying at SAPT but were manifested in the Collectorate of Customs (Appraisement-East) with Import General Manifest (IGM) having a prefix of Appraisement-East i.e. "KAPE" because of the arrival of their respective vessel before the establishment of Appraisement-SAPT.

These overstayed consignments (after 25 days from their arrival in Pakistan) were assigned e-Auction related respective GD numbers with a specific prefix of Appraisement-East i.e. "KAPE-AD" in the system and their IGM indices were utilized in these e-auction GDs.

When an IGM index or Bill of Lading was utilized in WeBOC System for either e-Auction GD or Section 79 GD for clearance by the importer through self-declaration, it could not be used for any other GD unless such GD was canceled and IGM Index was

freed. After the operationalization of Appraisement-SAPT in the WeBOC System from 15.02.2023, the Auction Section of Appraisement-SAPT shortlisted all such IGM indices/Lots which had been assigned e-auction GD numbers in Appraisement-East.

It was also informed that even after freeing of IGM Index of these consignments in the system through the cancellation of their e-auction GDs by Appraisement-East, the Appraisement-SAPT was unable to perform e-auction of these lots as IGMs which become available in the system after the cancellation of e-auction GD could not be re-assigned another e-auction GD number (in any Collectorate) due to limitation of current e-Auction Module. The auction of the above-mentioned goods could only be performed manually through public auction. Against this backdrop, coordination through correspondence was made with Appraisement-East for the prompt removal of auction holds/cancellation of KAPE-AD GDs.

There were certain auction-able lots lying physically in SAPT but IGM numbers etc. were of Appraisement-East. They were trying to resolve the issue by conducting regular auctions instead of e-auctions. Both officers were directed to submit a detailed report on the aforesaid issue to this Office. According to the findings of the FTO office, the Auction Cell of the Collectorate of Customs (Appraisement-SAPT) is facing issues in respect of the processing of overstayed consignments which are physically lying at SAPT but are manifested in the Collectorate of Customs (Appraisement-East) with IGM having a prefix of Appraisement-East i.e. "KAPE" because of the arrival of their respective vessel before the establishment of Appraisement-SAPT. According to the department, they are trying to resolve the issue by conducting regular auctions instead of e-auctions. As such,

In view of the above, FTO has advised FBR to direct Collector, Collectorate of Customs (Appraisement-East) and Collector, Collectorate of Customs (Appraisement-SAPT) to resolve the issue by mutual coordination with due assistance of the Directorate General of Reforms and Automation and do away with any auction pendency created as a consequence of the above-discussed technical glitches; and report compliance within 60 days.

## Cheques Distribution Ceremony Arranged by FTO Secretariat, Regional Office, Lahore at FPCCI, Lahore Office



“Public Awareness about Dispute Resolution Mechanism of the office of Federal Tax Ombudsman (FTO)” and ceremony for Cheques Distribution on account of Sales Tax Refund to Taxpayers was arranged by FTO Secretariat, Regional Office, Lahore on 20.04.2023 at FPCCI building, Lahore.

The audience was briefed in detail about the role of the FTO in ensuring speedy and inexpensive justice by diagnosing, investigating, redressing and rectifying any injustice done to a taxpayer through maladministration by functionaries administering tax laws. In this regard a brief documentary was also run, where in a comprehensive report about performance of F.T.O office during the year 2022 was shown. The Respectable Governor Punjab Mr. Muhammad Baligh ur Rehman also graced the event as Chief Guest. The members of Executive Committee of FPCCI, Lahore participated actively in the following suggestions /discussions who were then explained the steps taken by FTO to provide speedy justice to the tax payers at their door steps:

- (i) An easy, friendly and creditable Tax Collection System, which ensures Public Welfare should be introduced, as majority of business community is involved in smart moves to evade complex and unbearable Tax burden.
- (ii) FBR functionaries should stop injudicious exercise of discretionary powers
- (iii) Follow up of FTOs Recommendations/orders should be done on top priority

At the end, refund cheques were distributed amongst the taxpayers by the Hon’ble FTO and the Chief Guest, Governor Punjab, Mr. Muhammad Baligh Ur Rehman. The chief guest also addressed the audience and appreciated the efforts undertaken by F.T.O Office. A large number of representatives of different bodies/committees of FPCCI along with Mr. Tausif Ahmed Qureshi, Adviosr (Incharge), F.T.O Secretariat R.O Quetta, Mr. Almas Ali Jovindha, Advisor (Legal), and Mr. Abeer Farrukh, Assistant Advisor (Media), FTO Secretariat R.O Lahore were also present during the session.

## **FBR Withdraws Representation Filed Before The Hon'ble President and Implements FTO's Recommendations**

The complaint was filed under Section 10(1) of the FTO Ordinance against the Model Customs Collectorate, Gwadar at Customs House, Gaddani (the Deptt) for illegal seizure of the Complainant's duly registered Toyota Hilux and tampering with its Chassis number. He alleged that his Toyota Hilux (the vehicle) was seized in the month of September, 2019 on RCD Road near Hub City. After seizure, whereabouts of his vehicle was not traceable till May, 2021 when information was received that the vehicle was seen at Sariaab Road, Quetta being driven by the Custom official. On query, it was informed that the vehicle had been confiscated and it was in official use and he was supplied copy of O-in-O and report of the Forensic Science Laboratory (FSL). He filed appeal in the Customs Appellate Tribunal (CAT) which was decided in his favour vide judgment dated 10.01.2022. Moreover, at the time of seizure, complete chassis number and engine number of the vehicle were recorded. However, FSL Report did not reflect the complete chassis number and alleged that the chassis number had been manipulated by the Seizing Agency while concealing the running Registration Leaf of the vehicle. He therefore took up the matter with the learned Federal Tax Ombudsman by filing complaint under Section 10(1) of the FTC) Ordinance 2000 for production of his vehicle, grant of compensation for making frivolous case by tampering with chassis number of lawfully imported vehicle.

The learned Federal Tax Ombudsman thrashed the matter vide Paras 5 to 10 of the order as follows: The letter of Handing/Taking over showed that the subject vehicle along with 3 other vehicle was handed over by FC to Inspector Customs, on 10<sup>th</sup> September, 2020. The subject vehicle was seized on 4<sup>th</sup> October, 2019 and handed over to the department on 10<sup>th</sup> September, 2020 i.e. after almost one year. The letter did not reflect that the seizure was in result of joint operation of the department and FC as incorporated in Advance Information Report and Seizure Report stating that during the joint operation along with F.C suspected non custom paid vehicles were seized. This stance on the

face of it was found to be false and dishonesty on the part of Inspector/Seizing Officer. The adjudicating officer ignoring the record adopted the plea of the seizing office reflecting that the order was passed in a mechanical manner without proper appreciation of documents available on record and application of mind. There is no explanation on the part of the department that the chassis number being visible at the time of seizure and Handing/Taking over become invisible at the time of forensic examination.

The Hon'ble President observed that the objection of the Dept regarding locus standi of the Complainant to file complaint as the registered owner of the vehicle is Mr. Rafiq Ahmed has been laid to rest, as mentioned in the Customs Appellate Tribunal in judgment dated 10.01.2022 which though need no further deliberation. However, the Complainant is in possession of original file of the vehicle and transfer letter showing that he has purchased the vehicle. The objection of the Deptt is therefore not sustainable.

According to the Dept filing appeal against the judgment of Customs Appellate Tribunal is under process. This complaint has been filed on 31.01.2022. Section 18 of FOIR Act imposes bar of jurisdiction in respect of any matter pending with or decided by an Ombudsman. The DR on being confronted with above provision could not explain that how appeal can be filed during complaint being under investigation. Now, the Collectorate has returned the subject vehicle to its rightful owner to his complete satisfaction, this way, compliance of orders of the Customs Appellate Tribunal and recommendations of the FTO has been made. Consequent to the resolution of grievance of the complainant the Collectorate intends to withdraw the Review Petition filed before the Honorable President of Pakistan. In view of above circumstances of the case, suffice it to state that the department has already implemented the FTO's order and the complainant has also affirmed the position in writing, in view thereof, the representation has become infructuous and is disposed of accordingly, by the Hon'ble President.



## His Excellency Ambassador, Türkiye visits FTO Office Islamabad

His Excellency Mr. Mehmet Paçacı, Ambassador, Türkiye, Islamabad met Federal Tax Ombudsman in his office and presented souvenir / shield to him as a token of appreciation and acknowledging contribution of Customs Health Care Society in providing much-needed relief to earthquake-hit people of Turkiya in February, 2023.

The FTO congratulated the Ambassador on winning recent Elections by the Hon'ble Tayyip Erdoğan as President of Türkiye for the third term. The event was celebrated by cutting a cake. At the end, FTO presented a souvenir to His Excellency Ambassador along with traditional turban, coat and cap from Chitral. His Excellency thanked FTO for his kind gestures.





## FBR directed to transfer ST, FED jurisdiction of all cases from AEOI Zones to original jurisdiction

The Federal Tax Ombudsman (FTO) has directed the Federal Board of Revenue (FBR) to immediately transfer Sales Tax and Federal Excise Duty (FED) jurisdiction of all cases lying in Automatic Exchange of Information (AEOI) Zones back to its original jurisdiction all over Pakistan.

In its order, the FTO office has expressed serious concern over the pending proceedings of assessment, audit, show cause notices and appeals etc in large number of cases lying in AEOI Zones.

According to the FTO order, Board's vide jurisdiction order dated 28.02.2019 transferred Sales Tax and FED jurisdiction of all cases lying in AEOI Zone back to its original jurisdiction all over Pakistan. But FBR IT software has not been able to incorporate this change of separate jurisdiction of Sales Tax and FED even after lapse of more than four years.

As a result, a substantial number of cases pending proceedings of assessment /audit/ show cause notices/ appeals etc in sales tax against which separate jurisdiction of Sales Tax and FED was allotted to its original jurisdiction but still lying in AEOI Zones in

FBR web portal got barred due to limitation of time prescribed under Sales Tax Act 1990 and FED Act 2005 causing huge loss of revenue.

This is a clear case of neglect, inattention, delay, incompetence, inefficiency and ineptitude, in the administration or discharge of duties and responsibilities causing huge loss of revenue on the part of the FBR IT wing and PRAL, the FTO said.

The non-transfer of jurisdiction of the complainant over Sales Tax from AEOI Zone LTO Karachi to RTO-1 Karachi through FBR web portal despite Board's jurisdiction order dated 28.02.2019 tantamounts to maladministration in terms of Section 2(3)(ii) of FTC Ordinance. The FTO has recommended the FBR that the Member (IT) and the Chief PRAL to make necessary changes in IT software to implement the jurisdiction order dated 28.02.2019 for separate jurisdiction of Sales Tax and FED as per policy of the Board.

The secretary (Jurisdiction) was directed by FTO to transfer the jurisdiction of the complainant over Sales Tax from AEOI Zone LTO Karachi to RTO-1 Karachi.

## FTO Directs FBR to Ensure Bug-Free System Integrity for POS Lucky Draws

The Federal Tax Ombudsman (FTO) has directed the Federal Board of Revenue (FBR) to ensure quality control and maintain bug-free system integrity during the point of sale (POS) lucky draws. According to an order of the FTO issued on Monday, a complaint was filed against the FBR for sanction of the POS lucky draw amount, won in October 2022, through balloting No.10 of FBR's POS lucky draw prize, as the payment was not received by the complainant.

The FBR responded that the complainant did not win any POS prize. The Chief Manager-IR (Ops), PRAL, Islamabad stated that the issue was due to a temporary system bug, which has been fixed, and the prize winner status can be checked from FBR's website. The FBR and PRAL stated that only iOS (iPhone) users received the message from PRAL,

however, Android users did not receive any such messages, as the software for iOS and Android is separate and independent of each other.

Chief Technology Officer, PRAL, Islamabad submitted that the complainant has not won the prize in any POS balloting but due to some technical error, he wrongly saw the mirror image of the screen of the actual POS prize winner.

FTO observed that the appearance of the system bug had adversely impacted multiple taxpayers including the complainant. Such neglect, inattention, incompetence, and inefficiency, in the administration or discharge of duties and responsibilities of FBR and PRAL fall under the ambit of maladministration in terms of Section 2(3)(ii) of the FTO Ordinance, 2000.

**Advisor Corner:****وفاقی ٹیکس محتسب صاحب اور ان کی ٹیم کی کاوشیں، کسی عبادت سے کم نہیں**

Having remained part of almost 36 years, I concluded that the major part of our civil bureaucracy succumb to undue/illegal pressures. Besides, the performance level has gradually deteriorated and the senior officers prefer not to take decisions which are otherwise very important in nation-building. At operational level, the concept of 'public service' for which we, the civil servants are recruited, is the least priority. After joining the institution of Federal Tax Ombudsman, my aforesaid assessment is re-inforced. Here, we deal with a very important component of Federal bureaucratic machinery which is the premier tax-collecting apparatus i.e Revenue Division and its attached department Federal Board of Revenue (FBR). As my domain is sales tax and customs, I can safely comment that on sales tax side, more than 70% complaints pertain to delay on the part of FBR and its field formations in processing and sanctioning refund claims filed by the tax payers notwithstanding the fact that the whole system of refund is now computerized. More shocking is when export-led refunds are delayed which has terribly negative impact on smooth running of our industry as such delays entail liquidity crunch. Thanks to the institution of FTO, the genuine aggrieved refund claimants are getting timely and cost-free relief. Another malady on IRS side is the premature initiation of recovery action of adjudged amount, mostly by attaching bank accounts of the tax payers. Such hasty illegal action

results in undue litigation. On customs side, major issue pertains to provisional assessment as the customs officers are not able to finalize assessment within the stipulated period of 90 days, however, get the securities/bank instruments encashed. Non-implementation of orders of Customs Appellate Tribunal is another serious issue.

Now, the affected tax payers prefer to file complaints before the Federal Tax Ombudsman instead of approaching courts as they get quick relief from this forum. In recent past, a number of reforms in the system have been made including online filing of complaints (CMIS) and immediate communication of Findings/Recommendations of the Hon'ble FTO to the Complainants through E-mail. Ever since I have joined the FTO Office, I have witnessed a very aggressive public awareness campaign by each Advisor resulting in sizeable increase in number of complaints during Jan-Jun 2023 compare to the same period in 2022 and 2021. I cannot resist in paying compliments to each of my colleague (Advisors / the Registrar) for putting up their best to the cause of legitimate aggrieved tax payers being victim of maladministration of FBR under the dynamic leadership of the Hon'ble Federal Tax Ombudsman. At the end, I would like to summarize

وفاقی ٹیکس محتسب صاحب اور ان کی ٹیم کی کاوشیں، کسی عبادت سے کم نہیں

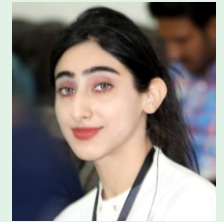
**Muhammad Nazim Saleem**  
Advisor (Media & Sales Tax)

**Paperless Culture Implemented in The Office Of FTO**

When it comes to the paperless culture, it's vital for governments to lead the way. In this regard, Government offices can't urge citizens and corporations to reduce paper use without first doing it themselves. The Hon'ble Tax Ombudsman expressed serious concern for employing e-solution for conducting official business. On introducing paperless culture in office, the Tax Ombudsman took the ownership of the e-office initiative. He said that his office would take the lead towards e-office to be followed by all regional offices of FTO. He tasked Muhammad Farhan Khan, Director Admin to formulate a comprehensive road map with delineated timelines to ensure transformation towards paperless culture in all regional offices of the Federal Tax Ombudsman.

In this context, Hon'ble FTO said that "The purpose of

a Paperless office is to use information technologies and communication to improve the quality and accessibility of services by reducing costs and protecting the environment. A Paperless office can reduce costs for both businesses and governments and facilitate transactions between administrations, management, suppliers and customers". "It is noteworthy that the offices of FTO has completely transformed itself to an e-office platform and as a result, paperless culture has been successfully implemented in the office of FTO and cost of one million has been saved".



Written by : **Zoyina Ali Pasha**  
Assistant Advisor Research and Media Awareness

## Outreach and Awareness Activates of Advisors

During 2023, FTO's team of Advisors intensified the outreach and awareness campaign. Instances of interaction between FTO's institution and members of Chambers of Commerce & Industry, Traders Associations, and Tax Bars were significantly increased.

### Head Office, Islamabad

Different meetings/sessions were attended by Dr. Arsalan Subactageen, Mr. Majid Qureshi, Mr. Almas Ali Jovindah, Mr. Muhammad Nazim Saleem and Mr. Muhammad Naseer Butt.

1. Awareness seminar at Pakistan Customs Service Academy on 17.03.2023.
2. Meeting with FBR officers arranged at FTO Hqs on 06.04.2023.
3. Training session conducted by Dr. Arsalan, Sr. Advisors FTO on operations and complaint management.

### Regional Office Peshawar

An awareness session was conducted by Mr. Zia ud Din Wazir Peshawar, in connection with outreach and awareness activities:

4. Meeting with the members of Custom's Lawyers Association on 23.02.2023.

### Regional Office Lahore

Three meetings/ awareness sessions were conducted by Mrs. Adila Rehman, Mr. Khalid Javaid and Mr. Almas Ali Jovinda in connection with outreach and awareness activities:

5. Meeting with Lahore Chamber of Commerce & Industry on 06.01.2023
6. Meeting with Lahore Chamber of Commerce & Industry on 27.03.2023
7. Attended the presentation of Annual Report by the Mohtasib Punjab on 31.03.2023.

### Regional Office Faisalabad

Meetings were arranged by Mr. Abdur Rehman Dogar, Dr. Muhmmad Akram Khan and Mr. Almas Ali Jovinda in connection with outreach and awareness activities:

8. Meeting with Faisalabad Chamber of

Commerce & Industry on 23.01.2023.

9. Meeting with Faisalabad Chamber of Commerce & Industry on 08.06.2023
10. Meeting with Pakistan Hosiery Manufactures Association on 08.06.2023
11. Outreach session with Faisalabad Tax Bar on 09.06.2023

### Regional Office, Gujranwala

12. Meeting with Gujranwala and Hafizabad Tax Bars on 14.02.2023.
13. Meeting with Sialkot and Gujrat Tax Bars 08.03.2023.

### Regional Office, Karachi

14. Visit to Khadim Ali Shah Bukhari Institute of Technology, a private degree-awarding institution in Karachi.
15. An Awareness session with the office bearers and executive bodies Karachi Tax Bar was held on 22.05.2023 Mr. Badaruddin Qureshi, Syed Shakeel Ahmed, Mr. Iqbal Bhawana and Dr. Faiz Ilhai Memon conducted the event.

### Regional Office, Quetta

17. Visit to Quetta Chamber of Commerce & Industry on 07.01.2023.



## Wafaqi Tax Mohtasib

For Prompt and Cost Free Redressal of Taxpayers Grievances

Complaints Relating to the Maladministration Federal Tax Authorities  
(Income Tax, Sales Tax, Customs and Federal Excise)

### Can Take Actions On

- Contrary to Law • Arbitrary • Unjust • Biased
- Corrupt Motives • Delaying Tactics • Repeated Notices
- Non-Payment of Refunds etc.

**Justice At Your Door Step**

## FTO Outreach Visit Report Sargodha & Faisalabad

On directions of Hon'ble Federal Tax Ombudsman, a visit of Sargodha and Faisalabad region was arranged starting from Jun 05, 2023 to 9th Jun 2023. During this visit following multiple outreach and awareness sessions were conducted with different organizations by Mr. Ashfaq Ahmad Advisor ICT and Mr. Mansoor Sadiq Assistant Advisor Implementations.

### Sargodha:

1. Anjuman Tajran Sargodha. 2. Sargodha Chamber of Commerce and Industries. 3. Sargodha Chamber of Small Traders and Small Industries. 4. Adhoc and Contract Teachers, Meeting at FTO Office Sargodha. 5. Tax Bar Sargodha

### Faisalabad:

1. All Pakistan Bedsheets & Upholstery Manufacturers

Association. 2. Interview City 41 TV Channel. 3. Tax Bar Faisalabad. 4. Pakistan Hosiery Manufacturers Association PHMA. 5. Chartered Accountants Paker Russell A.J.S conference Room

6. Faisalabad Chamber of commerce and Industries

In all above sessions, Advisors briefed about role and working of Federal Tax Ombudsman, shared details of complaint filing options such as email, mobile app and online application, processing of complaints and implementation of directions/ recommendations of Hon'ble FTO. It was also highlighted that many initiatives taken by the Hon'ble FTO would further help improve performance of the Federal Tax ombudsman as an institution already reflecting in significant increase in number of complaints and resolution.

## Pension received from abroad: FTO directs FBR to clarify taxation procedure

Federal Tax Ombudsman (FTO) Dr Asif Mahmood Jah, in a landmark order to facilitate pensioners, has issued directions to Member Inland Revenue-Policy Federal Board of Revenue (FBR) to issue specific clarification on the questions raised on taxation of pensions received from outside Pakistan in a foreign jurisdiction.

In a systemic issue-related complaint, the FTO held that non-issuance of specific clarification on queries raised by the complainant is a departure from established practice and is also found unreasonable which constitutes maladministration in terms of Section 2(3)(i)(a) and (b) of the FTO Ordinance. The FTO order stated, complaint was filed against IR Policy Wing, on alleged commission of maladministration and wastage of national exchequer, etc.

The complainant submitted a request on November 8, 2022, to FBR to seek clarification regarding exemption available to "Pension" received by a taxpayer citizen of Pakistan under Clause (8), Part I of 2nd Schedule to the Income Tax Ordinance, 2001 on the following points (i) Whether any pension received by a Resident Taxpayer Citizen of Pakistan from a Former Foreign Employer (within Pakistan or Outside Pakistan) is totally exempt from income tax in Pakistan

under Clause (8), irrespective of the quantum of Pension? (ii) Whether sources (utilized for purchase of assets/properties etc), out of Pension received by a Resident Taxpayer Citizen of PAKISTAN from a former Foreign Employer (within Pakistan or Outside Pakistan) is chargeable to income tax in Pakistan? (In case "yes", kindly quote the relevant provision of ITO, 2001). (iii) Whether a Pension received by a Resident Taxpayer Citizen of PAKISTAN from a former Foreign Employer can be clubbed with taxable income (Salary) earned in Pakistan from another employer? [In case "yes", kindly quote the relevant provision of ITO, 2001].

It is found that the procedure adopted by the FBR is contrary to regular practice in such cases and this stock reply is also found unreasonable which created dissatisfaction to the complainant. The said lapse, therefore, constitutes maladministration. Non-issuance of specific clarification on queries raised by the complainant is a departure from established practice and is also found unreasonable which constitutes maladministration in terms of Section 2(3)(i)(a) and (b) of the FTO Ordinance. The FBR to direct Member-IR (Policy) to issue specific clarification to the questions raised by the complainant within 15 days, the FTO order added.

## FBR's officials apologise to overseas Pakistani for maladministration

Overseas Pakistanis are referred to as saviours of national economy. FTO, while dealing a complaint of overseas Pakistani, Dr. Muhammad Naveed Khan, who is working as a medical doctor in Saudi Arabia since 2010, decided that mistreating and harassing a taxpayer who is an overseas Pakistani, tantamount to maladministration under section 2(3) of FTO Ordinance, 2000.

Briefly, the Additional Commissioner-IR, Zone II, RTO Sargodha issued order dated 09.06.2022 with a demand of 7.5 million rupees as income tax for TY-2016 on account that Dr. Naveed is a resident Pakistani despite of the fact that he was residing in Saudi Arabia and was a non-resident. He provided the FBR proof of him being employed in Saudi Arabia since 2010 and that he never stayed in Pakistan for a period beyond the limit that could make him a "resident" under the statute. He also provided FBR proofs of banking channel remittances received in TY-2016 and onwards.

The department kept sending notices of demand, repeatedly, to the family of Dr. Naveed and, on receipt of the demand notice of 7.5 million rupees, the mother of Dr. Naveed suffered cardiac arrest, eventually leading to her death. Deliberately ignoring the rules, regulations and procedure and wilful negligence on part of the concerned commissioner of FBR department tantamount to maladministration under section 2(3)(i) and 2(3)(ii) of FTO Ordinance. The FBR department also kept denying the overseas Pakistani status of Dr. Naveed and refused to accept any of his document online, without paying a heed towards the proofs provided by him. He was also asked to appear before the



concerned officer in person despite the fact that he was residing in Saudi Arabia.

FTO, Dr. Asif Mahmood Jah directed the Chief Commissioner-IR and Commissioner-IR, Sargodha to conduct a departmental review of the facts of the complaint and rectify any wrong done to the complainant, for the purpose of correction in notices plus the redressal of maladministration, which was not followed by FBR.

The complainant filed a 'Review Petition' before the Hon'ble FTO. Keeping in view the grievous, yet, unwarranted circumstance created by FBR FTO made the concerned officers of FBR department, namely Shakeel Ahmad Shakeel (CIR-Sargodha), Azmat Hayat Ranjha (CIR-Sargodha) apologize to Dr. Naveed for harsh treatment and maladministration. On this occasion Amjad Farooq (CCIR-Sargodha), despite not being a part of the hierarchy at the time when the

maladministration was being committed, also apologized to Dr. Naveed on behalf of the FBR for all the agony and stress he went through during the scorching hot days. Almas Ali Jovindah, Legal Advisor at FTO said that such decisions of FTO Dr. Asif Mahmood Jah send a positive message to the overseas Pakistanis and serve as a hope for redressal of their grievances.



## Artist Spotlight: The Artistic World of Calligraphy with Zakria



Asalamualaikum, readers. In this edition of our newsletter, we delve into the captivating realm of art and creativity. Join us as we uncover the extraordinary talents of Zakria Jalil, an artist who possesses a unique flare for both calligraphy and abstract art. Additionally, we explore Zakria's experience in the Federal Tax Ombudsman's office. Let's embark on this insightful journey together!

Zakria, an abstract artist with an impeccable eye for detail, has gained recognition in the FTO Office for his exceptional mastery of calligraphy. Zakria's works exhibit a harmonious blend of tradition and innovation, captivating the viewer's imagination. The uniqueness of his calligraphy lies not only in his technical precision but also in the meaningful messages conveyed through his art. With each stroke, he weaves together profound quotes, verses, and spiritual expressions Quranic Surah's inviting us to reflect on life's deeper meanings. His creations serve as a reminder of the rich heritage and cultural significance of calligraphy, transcending time and boundaries.

In addition to his artistic pursuits, Zakria has also made a mark in the Federal Tax

Ombudsman's office. In this role, Zakria has proved his ability to navigate complex matters with a keen eye for detail and analytical acumen. He has been instrumental in assisting the office with tax-related inquiries, ensuring the fair resolution of disputes and enhancing transparency within the system. Zakria's dedication to upholding integrity and justice has earned him commendation from all circles.

His exceptional art work has not gone unnoticed, with Dr. Asif Mehmood Jah wholeheartedly appreciating his talent and recognizing the unique perspective he brings to his work. His recognition of our artwork and the value he places on creativity has truly motivated and inspired us to reach new heights in our artistic pursuits.

We are immensely grateful for the opportunities Dr. Asif Mehmood has provided him to showcase his talents and for fostering an environment that encourages personal and professional growth.

As we conclude this captivating chapter of our newsletter, we invite you to immerse yourself in the enchanting world of Zakria's calligraphy and art. Zakria continues to inspire others through his artistic endeavors while making a meaningful impact in the public service sector.

[zakriajalil.cnl@gmail.com](mailto:zakriajalil.cnl@gmail.com)  
<https://instagram.com/tajreedibyzak>



## Public Recognition and Feedback

### Muhammad Ajmal Gondal (Complainant):

I am of the opinion that through digitalization of complaint registration system, establishment of Complaint Cell for Overseas Pakistanis, making Advisory Committee of the FTO functional and appointment of famous and leading personalities of the business community as the Honorary Advisors, FTO will attain new highlights in performing its crucial role in ensuring protection of Taxpayers rights and bridging the gap between the public and the judicial system.

### Dr. Usman Sani (Complainant):

I would like to acknowledge the efforts and dedication of your team who worked tirelessly to ensure that I received my prize money in a timely and efficient manner. The professionalism and commitment displayed by your team throughout the process were truly commendable.

I was impressed with the prompt response and the continuous updates provided by your team. Your team was extremely courteous and helpful in addressing my queries and concerns, which made the entire process hassle-free and stress-free.

### Syed Haider Abbas (Complainant):

Thank you for the efforts. I got the prize from FBR due to your efforts.

### Rana Ishfaq Ahmed Tabassum (Advocate High Court):

Your professionalism and expertise in handling this matter were truly commendable. Your efforts have greatly helped in resolving the issue and restoring my faith in the system.

I appreciate your dedication and hardwork in addressing the complaint and would like to thank you for the excellent service provided. It is a pleasure to have someone like you who genuinely cares for the grievances of the people.

### Sikandar Razi (Complainant):

I am writing to express my heartfelt thanks for your department's invaluable support in getting the prize money of Rs 40000.00 that I won in October 2022 from FBR POS lucky Draw and did get it disbursed, till the complainant was launched Online on 5th June 2023. Your quick intervention has made it possible to disburse the amount.

### Aliza Shanzay (Complainant):

Mere dil sy dua nikal rahi hai ap logo ke liye ALLAH apko hamesha khush rakhe achay log bhi hain is duniya me .

### Waqar Maroof (Consultant Media):

I am directed to refer to your monthly News Letter (May Edition 2023) and to convey the acknowledgement and effort of Federal Tax Ombudsman (FTO) and their team in connection with addressing the complainants properly and in efficient manners.

The FTO is performing significant role providing relief to the taxpayers by protecting their rights. The complaint disposal ratio has increased.

### Ch.Abdul Rashid Gill (Managing Partner Tax and Finance Management Co):

We appreciate the valuable efforts and timely intervention made by your good self for issuance to refund. It is quite evident that the measure taken by your office paved the way for timely justice. We feel no hesitation in saying that if the state functionaries respond to the public complaints in similar spirit, it will not only restore the confidence of taxpayers, but the country will also start moving on the road progress as timely justice is the most important key to the progress of a civilized society.

### Muhammad Umair Butt (Complainant):

I am very grateful to the FTO for being so kind and cooperative on the aforementioned issue. The FTO team was in contact throughout the procedure and following-up the case on regular bases, due to which my issue has been resolved. Thankyou FTO team.



## Acknowledgment of FTO by Tax Payers

From: Muhammad Azim [mailto:azimnsr@hotmail.com]  
Sent: Monday, July 10, 2023 04:06 PM  
To: mismanager@fto.gov.pk  
Subject: Re: Finding/Recommendation in Complaint No. 2879/ISB/IT/2023 --Sincere Gratitude for Resolving My Income Tax Refund Issue

Dear Sir,

Subject: Sincere Gratitude for Resolving My Income Tax Refund Issue

I hope this letter finds you in the best of health and high spirits. I am writing to express my deepest appreciation and gratitude for your outstanding efforts in resolving the long-lasting income tax refund issue that I had been facing. Your professionalism, dedication, and efficiency in handling my case have been truly commendable.

I must admit that when I initially encountered the income tax refund issue, I felt overwhelmed and unsure of how to proceed. However, from the moment I reached out to you for assistance, you exhibited a remarkable level of expertise and empathy that instantly put my mind at ease. Your prompt response and willingness to help were evident throughout our correspondence, and it greatly reassured me that my concerns were being taken seriously.

Not only did you provide me with accurate and comprehensive information regarding the status of my income tax refund, but you also took the initiative to thoroughly investigate the matter, leaving no stone unturned. Your relentless efforts in liaising with the relevant departments and advocating on my behalf were truly remarkable. I am truly grateful for the countless hours you spent reviewing my case, tracking down the necessary documentation, and ensuring that justice was served.

Furthermore, your ability to communicate complex tax-related information in a clear and concise manner was greatly appreciated. Your patience in answering my questions and addressing my concerns demonstrated your commitment to delivering exceptional customer service. You went above and beyond your duty to ensure that I fully understood the process, which helped alleviate any anxieties I had regarding the resolution of my income tax refund.

Thanks to your unwavering dedication, the long-standing issue that had caused me considerable stress and financial strain has been resolved successfully. The funds have been credited to my account, and I am immensely grateful for your intervention and persistence in ensuring a positive outcome.

Your exemplary service and professionalism are a testament to your commitment to public service and the betterment of society. Your genuine care for citizens' well-being and your willingness to go the extra mile are truly commendable and greatly appreciated.

Once again, I extend my heartfelt gratitude to you for your tireless efforts and the successful resolution of my income tax refund issue. Your exceptional service has restored my faith in the system, and I am grateful to have had the privilege of being assisted by someone as knowledgeable and dedicated as you.

Please accept my sincerest thanks and best wishes for continued success in all your future endeavors. Your commitment to excellence and the well-being of citizens is truly inspiring.

With utmost gratitude,

**Muhammad Azim**



## Acknowledgment of FTO by Tax Payers

ombudsman@fto.gov.pk

From: Haider Abbas <haider517@gmail.com>  
Sent: Tuesday, May 23, 2023 2:53 PM  
To: ombudsman@fto.gov.pk  
Subject: Complaint No 2270/ISB/FE/2023

Respected Sir

Thank you very much for your efforts. I got the prize from FBR due to your efforts.

Once again I appreciate your efforts.

With best regards

Yours sincerely

Syed Haider Abbas

## Hon'ble Peshawar High Court dismisses the WP 5077-P/2020 filed by Commissioner Inland Revenue against the decision of FTO

Judgment Sheet  
**PESHAWAR HIGH COURT, PESHAWAR**  
(Judicial Department)

WP No.5077-P/2020

Commissioner Inland Revenue

Vs

M/s. Al-Khyber Tea & Food and 02 others

### JUDGMENT

Date of hearing 13.6.2023

Petitioner by Mr. Qaisar Abbas Bangash, Advocate

Respondent by Mr. Attiq-ur-Rahman, Advocate

\*\*\*\*\*

**ABDUL SHAKOOR, J:-** Through the instant petition, the petitioner has invoked the extra-ordinary Constitutional Jurisdiction of this Court for declaring the order dated 27.01.2020 of Federal Tax Ombudsman "FTO" and judgment & order dated 07.10.2020 of the Hon'ble President of Pakistan "Appellate Authority" to be illegal, without jurisdiction and of no legal effect.

2. Succinctly narrated facts are that respondent No.01 filed Income Tax Returns for the years, 2014 to 2018 in the respective financial years and thereafter, sought refunds of Tax deducted on raw material under S. 148 of the Income Tax Ordinance, 2001 "the Ordinance" by filing applications. The applications,

however, could not be entertained for the reasons that the petitioner-department had filed references before this Court with the questions of law whether under the facts & circumstances, the taxpayer- respondent No.01 falls under the definition of "manufacturer" or "commercial Importer", which were pending adjudication when the later approached the FTO by filing complaints on 20.12.2019 for issuance of refund as well as compensation under S. 171 of the Ordinance.

3. The petitioner contested the complaints and claimed before the FTO that petitioner-firm is simply involved in packing of imported tea and spices in retail packing through human resources, which cannot be termed as manufacturing process.

4. After hearing the parties, the learned FTO disposed of the complaints with recommendations dated 27.01.2020 to FBR; "direct the Commissioner IR, Peshawar Zone to complete the verification process and dispose of complainant's refund applications for the Tax Year, 2014, 2016 to 2018 after providing him opportunity of hearing as per law and report compliance within 45 days". As against that, the petitioner filed representation under S. 14 of the Federal Ombudsman Institutional Reforms Act, 2013 r/w S. 32 of the FTO Ordinance, 2000

before the Appellate Authority; but, the same was rejected by way of impugned judgment & order dated 07.10.2020; hence, the instant writ petition.

5. During the course of arguments, the learned counsel for the respondent-company provided a copy of consolidated judgment of this Court dated 07.11.2022 rendered in Tax References Nos.16, 10, 11 and 12-P/2019 whereby all the references have been answered in negative by holding that the issue of declaring the respondent-company as "manufacturer" has already been adjudicated upon and decided in its favour. Even otherwise, the impugned recommendation of the FTO followed by order of the Appellate Authority qua disposal of refund applications of the respondents within 60 days in terms of Section 170 (4) of the Ordinance are not suffering from any illegality, irregularity or jurisdictional error which could be interfered with by this Court under its Constitutional Jurisdiction. Hence, the instant writ petition stands dismissed being meritless.

**Announced:**  
13.6.2023

JUDGE

JUDGE

"Nasir" (DS) Hon'ble Mr. Justice Abdul Shakoor, J.  
Hon'ble Mr. Justice Syed Arshad Ali, J.



The FTO presented Annual Report 2022 to Honorable President of Pakistan on 13-03-2023. The President of Pakistan Dr. Arif Alvi expressed great satisfaction on the performance of FTO in the year 2022.



Conducting FTO Awareness Seminar with freshly inducted officers of Pakistan Customs Service at Customs Academy, Islamabad



FTO Dr. Asif Mahmood Jah (HI-SI) inaugurates the website of Multan Tax Bar Association on 17th of May 2023, at the Federal Tax Ombudsman Secretariat, Islamabad.



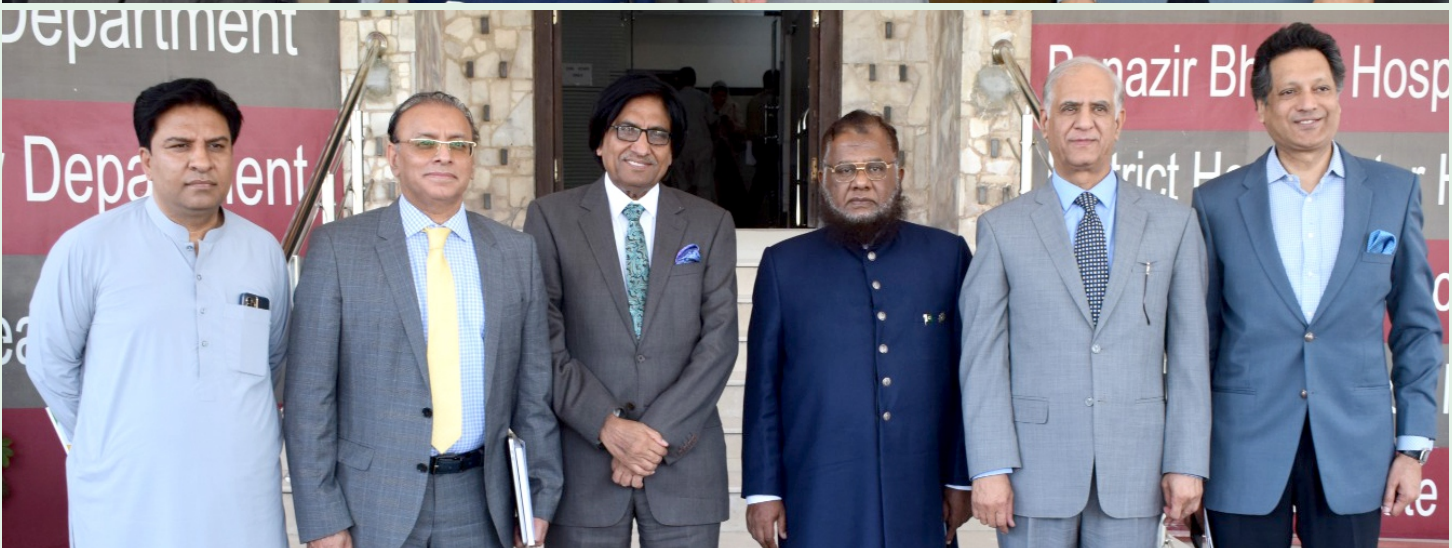
Ms. Adila Rehman Advisor Incharg and Mr. Khalid Javed Advisor FTO Regional Office Lahore with officers of Punjab Arts Council as part of Outreach Programme at Lahore.



MOU signing between Federal Tax Ombudsman and Small and Medium Enterprise Development Authority



Meeting was arranged with Fisheries Export Association of Pakistan at Regional Office Karachi



Visit of Honourable FTO to Rawalpindi Medical University hosted by its VC Prof Umar, for an awareness session and two-way communication on organizational achievements.



The meeting was chaired by the FTO, Dr. Asif Mahmood Jah. While speaking in the Advisory Committee meeting, the FTO explained the mandate and functions of the Advisory Committee.