

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

COMPLAINT NO.16239/SKT/ST/2026

Dated: 08.09.2026* R.O, Sialkot

M/s Jetour Gujranwala,

Pindi Bypass road Kotli Peer Ahmad shah,
near shell petrol pump, Gujranwala.

... Complainant

Versus

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer

: Rana Hassan Akhtar, Advisor

Appraised by

: Mr. Muhammad Tanvir Akhtar, Advisor

Authorized Representative

: Mr. Ahmad Israr, Advocate

Departmental Representative

: Mr. Iqtadar Ahmad, ACIR, RTO, Gujranwala

Date(s) of hearing

: 29.09.2026 & 05.10.2026

FINDINGS

The complaint was filed under Section 10(1) of the Federal Tax Ombudsman Ordinance 2000 (FTO Ordinance) and the case was fixed for comments on 15.09.2026. The department filed parawise comments, which were examined and placed on file. The AR of the complainant and DR attended. Arguments were heard and record perused. The complaint is disposed of on the basis of available record as under.

2. Brief facts of the case, as stated in the complaint, are that the Complainant filed applications for revision of the sales tax returns pertaining to the months of March-26, April-26 and May-26 to the CIR, Zone-II, RTO, Gujranwala on 23.07.2026 but Commissioner-IR, RTO Gujranwala has not yet approved these applications, hence this complaint.

3. In response to the notice issued under Section 10(4) of the FTO Ordinance, read with Section 9(1) of Federal Ombudsmen

*Date of registration in FTO Sectt.





Institutional Reforms Act, 2013, the Commissioner-IR, RTO, Gujranwala submitted parawise comments dated 02.10.2026 wherein it is contended that the registered person originally filed "Null" Sales Tax returns for the tax periods 03/2026, 04/2026 and 05/2026, thereby declaring no business activity during the respective periods. Subsequently, the registered person requested revision of the said returns. However, upon perusal of the online applications, it is observed that the registered person has merely stated the reason as "invoice management" without specifying or substantiating any particular error or valid reason necessitating any change in Annex-A or Annex-C.

4. The department has pleaded that the Board, vide letter C. No. 1(25) ST&FE/LP&E/Misc/2019-95575-R dated 18.07.2019, issued Standard Operating Procedure (SOP) for revision of Sales Tax and Federal Excise returns. The relevant portion of the SOP governing revision of Annex- A and Annex-C provides as under:

"i. Where any error has occurred in Annex-A and Annex- C, the same can be rectified through debit and credit notes; therefore, the revision of return may not be allowed."

It has further been observed during the scrutiny of draft-return attached with application and draft return saved in login are not the same as far as the invoice values are concerned. Needless to mention that Sub Section 1 of Section 7 of the Sales Tax Act, 1990 allows the registered person to claim input tax of the previous tax period within any of six tax periods so the registered person can make necessary claim of input tax of the relevant invoices as per provisions of section 7 of the Sales Tax Act, 1990.

5. Both parties were heard and record perused. During the investigation proceedings, the learned DR informed that the applications for revision of the sales tax returns for the periods

under consideration have been rejected by passing order dated 01.10.2026 on the grounds as discussed above and submitted copies of the orders.



6. In view of the foregoing, the applications submitted by the complainant have been disposed of during the investigation of the instant complaint and no element of maladministration, as defined under Section 2(3) of the Federal Tax Ombudsman Ordinance, 2000, has been established on the part of the Department. The complaint is found to be devoid of merit and is liable and discharged accordingly. The complaint is closed and file be consigned to record.

Dated: 13 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman