

THE FEDERAL TAX OMBUDSMAN ISLAMABAD

COMPLAINT NO.15624/ISB/IT/2026

Dated: 27.08.2026* R.O, Sialkot

Ms. Anees Rabia,
Gujranwala Road Near Meezan Bank,
Hafizabad.

Versus

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer	:	Rana Hasan Akhtar, Advisor,
Appraised by	:	Mr. Muhammad Tanvir Akhtar, Advisor
Authorized Representative	:	Complainant in Person
Departmental Representative	:	Mr. Muhammad Ali, DCIR, RTO, Peshawar Mr. Rومان Ali, DCIR, RTO, Peshawar
Date(s) of Hearing	:	14.09.2026 & 06.10.2026

FINDINGS

The complaint was filed under Section 10(1) of the Federal Tax Ombudsman Ordinance 2000 (FTO Ordinance) regarding continued and unexplained inaction upon Complaint No. KP010726-92659012 dated 01.07.2026, lodged through the Pakistan Citizens' Portal, alleging unauthorized manipulation of taxpayers IRIS login credentials by an officer/agent nexus operating through the misuse of a Deputy Commissioner-level login. The case was fixed for comments on 01.09.2026. The department filed parawise comments, which were examined and placed on file. Both the DR and the complainant attended the proceeding. 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, in his individual capacity as well as in the public interest, has alleged maladministration on the part of the Federal Board of Revenue (FBR) and its officials in the handling of

*Date of Registration in FTO Sectt.





Complaint No. KP010726-92659012 lodged through the Pakistan Citizens' Portal on 01.07.2026 alleging that Mr. Salman Khan, having access to a Deputy Commissioner-level IRIS login, was misusing the automated "*Forgot Password*" recovery mechanism to gain unauthorized access to taxpayers' IRIS accounts by substituting an unauthorized mobile number against the taxpayer's CNIC and thereafter allegedly selling such access to tax consultants, patwaris, and property dealers for approximately Rs. 3,000 per password, based solely on the front and back images of the taxpayer's CNIC, without the concerned taxpayer's knowledge or consent.

The Complainant has further alleged that the NADRA-linked verification safeguard introduced for IRIS registration was being circumvented through a back-end facility allegedly available to field officials and that such unauthorized registration was being facilitated through market agents for monetary consideration, particularly to enable property transactions to obtain comparatively favorable withholding-tax treatment. It was contended that the alleged practice compromises the integrity and security of the IRIS system and may adversely affect taxpayers whose CNICs and tax profiles are manipulated without their knowledge or consent. The alleged conduct, if established, may constitute neglect, inattention, delay, inefficiency, and failure to discharge official duties, falling within the definition of "maladministration" under Section 2(3) of the Ordinance. The complaint also raises concerns regarding the confidentiality of taxpayer information under Section 216 of the Income Tax Ordinance, 2001, as well as the safeguards governing IRIS registration and the protection of electronic identity information. The Complainant has, therefore, sought an impartial

and confidential inquiry into the alleged misuse of IRIS credentials, examination of the relevant system and access logs, identification of any officials or agents involved, and appropriate corrective and preventive measures to ensure the integrity and security of the IRIS system, 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 Institutional Reforms Act, 2013, the Department submitted detailed parawise comments which have been examined and place on file. Briefly, the department has contended that the complaint primarily contains allegations regarding the alleged conduct and misconduct of a departmental employee and seeks a discreet inquiry/investigation into his alleged activities. To the extent it seeks an internal administrative or disciplinary inquiry, the matter falls within the domain of the competent authorities of the Federal Board of Revenue under the applicable rules and procedures. The present complaint neither identifies any specific act of tax maladministration causing a defined grievance to any taxpayer nor provides any specific instance supported by credible and verifiable evidence linking the alleged acts with the concerned official. The allegations are based on assertions, suspicion and apprehension, without any specific taxpayer particulars, CNIC/NTN, date, system transaction, payment record, alleged recipient of any password, or other independently verifiable evidence. Mere allegations, without prima facie and credible evidence establishing the alleged acts and connecting them with the concerned official, cannot form the basis for any adverse inference against him.

4. The contents of the complaint and parawise comments submitted by the department and arguments made by the both

parties have carefully been considered and examined which reveals that the allegations made by the Complainant are serious in nature requiring high level impartial inquiry. The complainant has no specific taxpayer particulars, CNIC/NTN, or other credible and independently verifiable evidence to substantiate the alleged unauthorized access and have sought inquiry by the department to find out the delinquent officials involved in this exercise.



5. During the course of investigation, the department has informed that Chief Commissioner-IR, Regional Tax Office Peshawar has constituted a Departmental Inquiry Committee, comprising of the following Senior Officers of Regional Tax Office, Peshawar to conduct inquiry with the following terms of references.

S.No.	Name of the Officer	Designation	Position
01	Mr. Umar Yar	Additional Commissioner-IR (BS-19)	Chairman
02	Mr. Immad Alam	Deputy Commissioner-IR (BS-18)	Member

- (i) To examine the contents of the complaint dated 27.08.2026 filed before Honorable FTO in case No.15624/SKT/IT/2026 in depth.
- (ii) To ascertain facts and circumstances relating to maladministration detailed in the complaint and relating to the unauthorized access to, or disclosure of confidential information of the taxpayers.
- (iii) To unearth the individuals who permitted access to IRIS login password without authorization.
- (iv) To identify the officers/officials involved in the activity of maladministration mentioned in the complaint.
- (v) To determine whether any provisions of the Income Tax Ordinance, 2001, the Civil Servants (Efficiency and Discipline) Rules, 2020 and any other applicable laws/rules have been violated.
- (vi) To fix responsibility on the delinquent officer/officials alongwith recommendations as to whether he/she shall be proceeded under Civil Servants (E&D) Rules, 2020 or otherwise.

- (vii) To submit all-inclusive and comprehensive report with clear conclusion, recommendations and remedial actions,
- (viii) To frame draft charge sheet and statement of Allegations against the delinquent officers/officials, if any.

6. The main grievance of the complainant was delay in inquiry and loss of confidentiality in the handling of complaint No.KP010726-92659012 lodged through Pakistan Citizen Portal. The Chief Commissioner-IR, RTO, Peshawar has now constituted a fact finding committee with the comprehensive TORs as recorded above to probe into the matter. The complainant is directed to cooperate with the inquiry committee and may submit any further evidence or details in support of allegations to the inquiry committee. The inquiry committee may get if required so any complaint related details from the complainant. The Chief Commissioner-IR, RTO, Peshawar is directed to get the inquiry completed within 30 days and share the findings of the inquiry committee with this forum.

7. In view of supra position, the case is disposed of in the manner as above at Para 6. File be consigned to record.

Dated: 13 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

