

THE FEDERAL TAX OMBUDSMAN ISLAMABAD

COMPLAINT NO. 16166/LHR/IT/2026

Dated: 07.09.2026* RO Lahore

Mr. Imtiaz Ashraf,
Ward No.7, Masjid Bilal Qabula,
Tehsil Arifwala Pakpattan.

... Complainant

Versus

The Secretary,
Revenue Division,
Islamabad.

... Respondent

Dealing Officer	:	Mr. Muhammad Jamil Bhatti, Advisor
Appraised by	:	Mr. Muhammad Tanvir Akhtar, Advisor
Authorized Representative	:	Nemo
Departmental Representative	:	Mr. Muhammad Tariq Mehmood, IRO, RTO, Sahiwal (present online)
Date of Hearing	:	06.10.2026

FINDINGS

The above-mentioned complaint was filed Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) agitating that the department was not allowing revision of income tax returns for the tax years 2023 and 2024.



2. Brief facts of the case are that the complainant statedly filed revision applications on IRIS portal for correction of returns and provided all required clarification/documents, but no order has been passed till date. The Complainant also approached FBR through complaints No. FBR-3984018-Z8B7 & FBR-3984017-J6P0N5 which were marked as resolved without redressing the actual grievance, alleging maladministration and delay on part of the Deptt. Hence this complaint.

3. 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 Additional Commissioner-IR (HQs) RTO, Sahiwal vide letter dated 25.09.2026 forwarded parawise comments of the Commissioner-IR, Okara Zone, RTO, Sahiwal stating therein that the complainant submitted applications for revision of Income Tax Returns for the tax years 2023 and 2024 u/s 114(6)(ba) of the Income Tax Ordinance 2001 dated 01.08.2026 without fulfilling the mandatory requirements for revision as prescribed under section 114(6) of the Ordinance. Further stated that the complainant was accordingly requested to furnish the proposed revised returns and provide the specific reason(s) for revision by 10.08.2026. However, despite being afforded an opportunity to do so, the complainant failed to furnish the requisite documents. In the absence of the proposed revised draft returns and specific reason for revision, the application regarding revision of income tax return, was rejected vide order dated 16.09.2026

4. Notice was issued for hearing but neither the complainant attended the hearing proceedings nor any request for adjournment was received. However, departmental representative attended the hearing and reiterated the stance taken in the parawise comments.

5. Arguments of the DR heard and available record perused. Perusal of record reveals that there is no lapse on part of the Deptt, since the Complainant failed to provide necessary evidence (draft returns) / reasons for revision of returns) despite opportunity afforded. Since the Complainant has failed to make out a case of maladministration against the Deptt, therefore, the complaint stands closed. Case file be consigned to record.

Dated: 13 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman