

THE FEDERAL TAX OMBUDSMAN ISLAMABAD

COMPLAINT NO.15603/PWR/IT/2026

Dated: 27.08.2026 *R.O. Peshawar

Mr. Obaid Ur Rehman, ... Complainant
Iqra National University, Phase-2,
Hayatabad Peshawar.

V e r s u s

The Secretary ... Respondent
Revenue Division
Islamabad.

Dealing Officer	:	Mr. Sardar Ali Khawaja, Advisor
Appraising Officer	:	Muhammad Tanvir Akhtar, Advisor
Authorized Representative	:	Mr. Sahibzada Siyar Ahmed, Advocate
Departmental Representative	:	Mr. Javed Alam, DCIR, RTO, Peshawar
	:	Mr. Amin Ali Khan, Senior System Support Officer (PRAL)
Date of Hearings	:	22.09.2026 & 01.10.2026

FINDINGS/RECOMMENDATIONS

The subject complaint has been filed under Section 10(1) of the Federal Tax Ombudsman, Ordinance, 2000 (FTO Ordinance) against the RTO Peshawar and the PRAL staff for not removing the technical fault in the IRIS system, due to which the appeals & stay applications are not appearing in the e-portal of the Commissioner-IR (Appeals) for adjudication.

2. Contents of the complaint are reproduced as under:-

"1. That the complainant, M/s Iqra National University Peshawar falls within the jurisdiction of Corporate Zone, Regional Tax Office, Peshawar (RTO).

2. That the RTO has been raising excess tax demand against the University through amendment/recovery orders from time to time which are assailed in appeals before Commissioner-IR (Appeals), Peshawar through online appeals as well as online stay applications.

3. That appeals/stay application are not appearing in e-portal of Commissioner-IR(Appeals) and each time the applicant has to chase with LRO to fix the problems.

4. That the appeal/application is then forwarded to Commissioner-IR (Appeals) after consistent requests and employees personal visits due to which there is always remain risk of recovery by the Department due to unnecessary delay in stay orders.



5. That the Complainant has submitted applications for stay for tax years 2019 and 2020 on 3rd August 2026 and 2nd July 2026 respectively which has not been fixed for hearing till the date due to the aforesaid technical defect.

6. That the complainant approached FBR helpdesk and the assessing officer, but no action was taken till this date.

PRAYER:

It is humbly prayed that the Honorable FTO may direct the FBR/PRAL to fix the technical fault once for all so that the complainant has not to suffer from unnecessary delays in the appeal/stay application hearing."

3. The complaint was referred to the Secretary Revenue Division for departmental reply/comments in terms of Section 10 (4) of the FTO Ordinance read with Section 9 (1) of the Federal Ombudsmen Institutional Reforms Act, 2013. In response thereto, the CCIR, RTO, Peshawar dated 15.09.2026 submitted report which is reproduced below:

"Para1- Admitted to the extent only that the complainant is a registered taxpayer borne on the jurisdiction of the Corporate Zone , Regional Tax Office, Peshawar, in terms of the jurisdiction order issued under Section 209 of the Income Tax Ordinance, 2001. The remainder of the paragraph is formal and requires no traverse.

Para 2- Denied as framed. The expression "excess tax demand" is a self serving characterization of orders whose legality is presently under adjudication and is expressly denied. Whether the demands are "excess" is precisely the question pending before the Commissioner (Appeals) and is, by force of Section 9(2)(b), beyond the jurisdiction of this forum.

Para 3- Denied for want of knowledge and denied on the design of the system. Upon successful electronic submission of an appeal on IRIS, an Appeal Reference Number is system generated and the appeal is automatically routed to the task list of the Commissioner (Appeals) holding jurisdiction. Where an appeal does not so appear, the cause is ordinarily attributable to the filer, namely: (a) the appeal was saved in draft and never "submitted" (b) the appeal fee under Section 127(4) was not paid, or the CPR/PSID was not selected; (d) the mandatory annexure memorandum of appeal, grounds, impugned order and notice of demand were not uploaded; or (e) the principal officer/authorized representative was not correctly mapped to the NTN on IRIS. The complainant has produced not one acknowledgement or error log to displace this. The reference to chasing the "LRO" is, with respect, misconceived; the Local Registration Office deals with registration and jurisdictional mapping and performs no function in the transmission of appeals to the appellate portal.

Para 4- Denied. It is admitted only that wherever the complainant approached the concerned quarters conduct which is the very



antithesis of maladministration and which falls squarely within the bona fide exception in Section 2(3)(i). that such facilitation followed "consistent requests" is the complainant's own colour upon the facts and is denied; no date, no name and no instance is pleaded. The asserted "risk of recovery" is dealt with in Para 9 above.

Para 5- The dates of filing of the stay application (02.07.2026 for Tax year 2020 and 03.08.2026 for Tax year 2019) are neither admitted nor denied, being matters of record verifiable from IRIS. It is denied that non fixation is attributable to any "technical defect". Fixation of a stay application is the exclusive prerogative of the Commissioner (Appeals), and no notice under Section 128(A1) has been received by the answering respondent in either matter. It is further pertinent that the stay application in respect of Tax Year 2019 was moved only on 03.08.2026, long after the conclusion of the relevant assessment cycle; the complainant's own supineness in seeking interim protection cannot be translated into maladministration on the part of the Department.

Para 6 – Denied for want of particulars. No Helpdesk ticket number, date of lodgment or acknowledgement s disclosed, rendering the averment wholly unverifiable and liable to be discarded. The averment that the "assessing officer" was approached is equally vague and is denied; no written application address to this office is annexed.

PRAYER:- Denied. The prayer is not maintainable for the reasons set out above, and in any event travels beyond the relief competent to be granted under Section 11 of the FTO Ordinance, 2000."

4. The case was fixed for hearing. The A/R Sahibzada Siyar Ahmed, Advocate was heard online & the D/Rs Mr. Javed Alam, DCIR, RTO Peshawar & Mr. Amin Ali Khan, Senior System Support Officer (PRAL), attended and the case was discussed as per written arguments. It was submitted that the matter has been resolved and the Appeals applications have been made available to the concerned Commissioner-IR (Appeals) login for further necessary action as per following details:

- i. Tax year 2019 Appeal Application (Barcode No.100000242236965)
- ii. Tax year 2020 Appeal application (Barcode No.100000274113085)

5. During the course of investigation, the A/R of the complainant again submitted an application dated 01.10.2026, stating that the technical glitch has yet not been removed. It was further stated that they filed stay application but the same is not appearing in the e-portal



of the Commissioner-IR (Appeals) which confirms that no appropriate action has been taken by the DBA PRAL, RTO Peshawar and the statement given by the D/R during hearing on 22.09.2026 was not correct. It was requested that in order to facilitate the taxpayers, appropriate measures should be taken for resolving the technical glitch on permanent basis.

FINDINGS:

6. As the complainant has been deprived of his right of appeal and filing of stay application before the Commissioner-IR (Appeals) due to technical glitches in the 'SYSTEM' for which allegedly the taxpayer has repeatedly requested the relevant authorities in the RTO to correct the same, but to no avail.

Failure of the relevant authorities to timely correct the systemic glitches is causing irreparable inconvenience, loss of energy and time to the taxpayers, which is manifestation of the departmental neglect, inattention and ineptitude in discharge of its duties and the same tantamount to "Maladministration" in terms of Section 2(3)(ii) of the FTO Ordinance, 2000.

RECOMMENDATION:

7. FBR to:-

- (i) direct the Chief Commissioner-IR RTO Peshawar, to take up the matter on priority and remove the system glitches/errors in the system on permanent basis through the technical team of the PRAL;
- (ii) report compliance within 25 days.

Dated: **13 OCT 2026**


(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

