

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

COMPLAINT NO.15745/SKT/IT/2026

Dated: 29.08.2026* R.O, Sialkot

Ms. Ansa Yaseen,
bhoojpur Sialkot

...Complainant

Versus

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer	:	Rana Hasan Akhtar, Advisor,
Appraised by	:	Mr. Muhammad Naseer Butt, Advisor
Authorized Representative	:	Mr. Zaheer Afzal, (AR)
Departmental Representative	:	Mr. Anadil Khan, DCIR, RTO, Sialkot
Date of Hearing	:	22.09.2026

FINDINGS

The complaint was filed under Section 10(1) of the Federal Tax Ombudsman Ordinance 2000 (FTO Ordinance) against refusal of RTO Office, Sialkot to issue stamped Certified True Copy (CTC) of the Wealth Statement (Form 116) to the Attorney of the complainant. The case was fixed for comments on 08.09.2026. The department filed detailed parawise comments, which were examined and placed on file. The AR of the complainant and DR attended. 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 Mr. Zaheer Afzal, appointed as Attorney of the complainant, Mrs. Ansa Yaseen, an Overseas Pakistani currently residing in Ireland, Europe, submitted a physical application on 06.08.2026 to the office of the RTO, Sialkot, requesting issuance of a Certified True Copy (CTC) of Mrs. Ansa Yaseen's Wealth Statement (Form 116), required to fulfill certain administrative and immigration requirements before the relevant authorities in Europe. The complainant submitted that, being an Overseas Pakistani residing

*Date of Registration in FTO Sectt.





abroad, Mrs. Ansa Yaseen does not possess a biometric Pakistani SIM card registered in her name and, therefore, is unable to receive OTP authentication codes required to access her FBR IRIS account and download her tax records electronically. It is alleged that, despite the personal appearance of the duly appointed Attorney, the RTO Office, Sialkot refused to process the request and verbally directed the Attorney that Mrs. Ansa Yaseen should personally attend the office and receive the documents. The complainant has contended that requiring an Overseas Pakistani residing in Ireland to travel personally to Pakistan merely to obtain a copy of her Wealth Statement, despite the presence of a duly authorized Attorney holding Embassy-attested authority, causes avoidable hardship, expense, and delay, and has alleged that such refusal amounts to maladministration within the meaning of Section 2(3) of the Federal Tax Ombudsman Ordinance, 2000, 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 parawise comments dated 10.09.2026, wherein it is contended that the short and dispositive fact, verifiable from the FBR IRIS record, is that the taxpayer has not filed any Income Tax Return or Wealth Statement for any tax year. On the contrary, the IRIS record reflects that it is the department which has repeatedly called upon the taxpayer to file her returns. The statutory notices under Section 114(4) of the Income Tax Ordinance, 2001 were issued for Tax Years 2020, 2021 and 2022 (on 12-01-2023) and again for Tax Years 2023, 2024 and 2025 (on 08-06-2026), a registration notice under Section 181 was issued in respect of Tax Year 2023, and a penalty notice under Section 182(2) for failure to furnish the return for Tax Year 2023

was issued on 11-01-2024. The taxpayer furnished no returns in response to any of them, as detailed in the IRIS correspondence record.

4. The department has contended that under Section 116 of the Income Tax Ordinance, 2001 a Wealth Statement is furnished either by a resident individual along with the Return of Income under sub-section (2), or when required by the Commissioner by notice in writing under sub-section (1). In the present case, no Return of Income was filed by the taxpayer for any tax year, and no Wealth Statement was furnished under either provision; consequently, no Wealth Statement exists on the departmental record. A Certified True Copy can only be issued of a document that exists on the record. Far from any refusal or obstruction, the record shows that the department has been actively seeking compliance from the taxpayer, who remains a non-filer facing penalty proceedings.

5. The department has contested that the jurisdiction of the Honourable Federal Tax Ombudsman is confined to "maladministration" as defined in Section 2(3) of the Federal Tax Ombudsman Ordinance, 2000. For maladministration to be made out, there must be a decision, process, recommendation, act or omission that is contrary to law, rules or regulations or a departure from established practice, or that is perverse, arbitrary, unreasonable, unjust, biased, oppressive or discriminatory, or that reflects neglect, inattention, delay, incompetence or ineptitude in the discharge of duties. None of these ingredients is present. The Respondent has neither refused an available document nor imposed any unlawful condition. The document sought does not exist on record because no return / Wealth Statement was ever



filed by the taxpayer. Non-issuance of a non-existent document is not, and cannot amount to, maladministration within the meaning of Section 2(3) *ibid*.

6. Without prejudice to the foregoing, no provision of the Income Tax Ordinance, 2001, nor of the Income Tax Rules, 2002, casts any duty upon the Commissioner Inland Revenue to issue a certified copy of a Return of Income or a Wealth Statement to a taxpayer. No maladministration can arise from the non-performance of a duty that the statute does not impose, the more so where a self-service remedy lies in the taxpayer's own hands.

7. The contents of the complaint, parawise comments filed by department and arguments made by both the parties have been carefully considered and examined which reveals that contention of the department carries weight that when no Wealth Statement was furnished by the complainant, its Certified True Copy cannot be issued. Hence, 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.

8. In view of the foregoing position, the complaint is found to be devoid of merit and the same is liable to be dismissed accordingly. The complaint is closed and the file be consigned to record.

Dated: 13 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

