

THE FEDERAL TAX OMBUDSMAN ISLAMABAD

COMPLAINT NO.15895/SKT/IT/2026

Dated: 01.09.2026* R.O, Sialkot

Mr. Muhammad Akram,

Ramzan Pura Ghorhay Shah Road,
Gujranwala.

...Complainant

Versus

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer	:	Rana Hassan Akhtar, Advisor
Appraised by	:	Mr. Muhammad Naseer Butt, Advisor
Authorized Representative	:	Mr. Shamim Ashraf Kamal (ITP)
Departmental Representative	:	Mr. Iqtidar Ahmad, ACIR, RTO, Gujranwal
Date(s) of hearing	:	21.09.2026 & 01.10.2026

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 09.09.2026. The department filed parawise comments, which were examined and placed on file. Both 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 by the complainant, are that he filed his return of income/statement of taxation for Tax Year 2014, declaring net income of Rs.0.650 million. The department passed an ex-parte assessment order under Section 121 of the ITO, 2001, determining the net income at Rs.1.887 million. Being aggrieved, the complainant preferred an appeal before the Commissioner-IR (Appeals), who reduced the income to Rs.0.750 million. The department filed a second appeal before the ATIR, Lahore, and the case was remanded the case for de novo proceedings. The Assessing Officer subsequently passed an order under Section 124/132 and again assessed the income at Rs.1,887,500/-. During



the reassessment proceedings, details of the expenses, electricity bills, and deduction certificates under Section 235 issued by GEPCO were provided through TFC-1, RTO Gujranwala. Nevertheless, the Assessing Officer allegedly ignored these documents and recorded in the order that no documents regarding salary/wages and electricity bills had been provided. The complainant alleges that the said act of the Assessing Officer amounts to maladministration, 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 department submitted parawise comments dated 08.10.2026, wherein it is contended that the taxpayer has filed return of income for the tax year 2014 by declaring income of Rs. 650,000/- and the case of the taxpayer was selected for audit by the Board u/s 214C of the Ordinance. The assessment was finalized u/s 121 of the Income Tax Ordinance, 2001 at net income of Rs. 1,887,500/-. Being aggrieved, taxpayer filed appeal before CIR(A) who vide order dated 15.10.2018 reduce the income to Rs.750,000/-. The department filed appeal before ATIR, Lahore who remanded back the case vide order dated 08.08.2024 to the assessing officer with the certain directions. The re-assessment proceedings under Section 124/132 were finalized by repeating the original assessment vide order dated 28.02.2025 after affording proper opportunity of being heard. The matter agitated in the complaint involves assessment of income and determination of tax liability against which remedy of appeal is available under Income Tax Ordinance, 2001. Therefore, the matter squarely falls under the ambit of Section 9(2)(b) of the Establishment of the office of the Federal Tax



Ombudsman Ordinance, 2000. Hence, the complaint is incompetent and liable to be rejection in limine.

4. The learned AR submitted a rejoinder on 24.09.2026, wherein it was contended that the order passed by the Assessing Officer amounted to a denial of facts and was contrary, arbitrary, and unjust, being based on irrelevant grounds, and therefore fell within the ambit of maladministration as defined under Section 2(3) of the Federal Tax Ombudsman Ordinance, 2000. The documentary evidence, including electricity bills and deduction certificates under Section 235 of the Ordinance issued by GEPCO, had been produced/filed through TFC-01, RTO Gujranwala, on 14.01.2025. The Assessing Officer had the power to reject the documents so filed; however, instead, he recorded that the taxpayer/AR had failed to provide the documents regarding electricity bills. It was, therefore, contended that the act of the Assessing Officer was arbitrary, amounted to a denial of facts, and was based on irrelevant grounds, thereby falling within the ambit of maladministration.

5. The learned AR attended the proceedings on 21.09.2026 & 01.10.2026 and contended that all the documentary evidence was properly submitted at TFC (Tax Facilitation Centre) on 14.01.2025 and the Assessing Officer contrary to this fact has observed that taxpayer/AR failed to submit the documents, which is maladministration on the part of Assessing Officer. The DR stated that the complainant may provide proof of submission of the said documents to the concerned office, along with all relevant details. Upon receipt of the proof, the matter shall be examined and considered on its merits and assured that all the facts and circumstances of the case would be duly considered and that, if warranted, the impugned order would be amended or rectified in accordance with the law.





6. In view of the foregoing discussion and the assurance extended by the DR, the complainant has expressed his satisfaction and his grievance stands redressed through the intervention of this Office. The case is closed and file be consigned to record.

Dated: **13 OCT 2026**

(M. Zafar-ul-Haq Hijazi)
Federal Tax Ombudsman