

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

COMPLAINT NO.16329/KHI/ST/2026

Dated: 09.09.2026¹ R.O. Karachi

Mr. Abdual Samad Gaba,
M/s. Subhan Enterprises, NTN 2488107
F-231, S.I.T.E Karachi

... Complainant

V e r s u s

The Secretary,
Revenue Division,
Islamabad.

.... Respondent

Dealing Officer	:	Mr. Badruddin Ahmad Quraishi, Advisor
Appraising Officer	:	Mr. Muhammad Tanvir Akhtar, Advisor
Authorized Representative	:	Mr. Abu Bakar, ITP
Departmental Representative	:	Nemo
Date of hearing	:	25.09.2026

FINDINGS/RECOMMENDATIONS

The above-mentioned complaint was filed in terms of Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) for non payment of sales tax refund against sanctioned RPOs for the months of Apr & Mar 2026.

2. Briefly, the Complainant is an individual proprietorship registered with the Deptt as Manufacturer cum Exporter of Textile goods. The Deptt issued RPOs as per details given below:

S. No	Months	Claim No	RPO	RPO Date	RPO Amount
1	Apr 2026	T160426102390	8137433/2026	11.07.2026	18,733,721
2	May 2026	T160526103025	8137571/2026	22.07.2026	5,547,501
TOTAL					24,281,222

But the Deptt failed to credit the sanctioned refunds in the designated bank account of the complainant despite issuance of reminders; hence this complaint for transfer of legitimate sanctioned refund into bank account of the complainant.

¹ Date of Registration in FTO Sectt:



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, the Second Secretary (CSTRO/FTO) vide letter dated 16.09.2026 has submitted that that RPOs are appearing valid in the CSTRO database and hopefully released in the next tranche subject to approval from the competent authority.

FINDINGS:

4. The delay in payment of sales tax refund within the time limit stipulated under Section 10 of Sales Tax Act 1990 read with Rule 39F of Sales Tax Rules 2006 is a manifestation of 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.

RECOMMENDATIONS:

5. FBR to direct-
- i) Chief (CSTRO/Refund) FBR to transfer payment against sanctioned RPOs for the months of Apr & Mar 2026 in the claimant's declared bank account expeditiously without further delay; and
 - ii) report compliance within 30 days.



Dated: 14 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman