

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

REVIEW PETITION

Dated: 25.09.2026* R.O. Quetta

IN

COMPLAINT NO. 11225/QT/IT/2026

The Secretary,
Revenue Division,
Islamabad.

...Petitioner

Versus

Mr. Alamzaib Shah,
Basti Sheikhan Shahrug,
Quetta.

...Respondent

Dealing Officer	: Mr. Khalid Javed, Advisor
Authorized Representative	: Complainant in person
Departmental Representative	: Mr. Muhammad Imtiaz, Chief (CSTO), FBR.

Date of Hearing : **14.10.2026**

ORDER-IN-REVIEW

The instant review petition has been considered in the light of the submissions made by the department and the subsequent developments reported during the hearing.

2. During the hearing, the Chief, Sales Tax Refunds (CSTRO), appeared and submitted that the recommendations made by this Forum have been implemented. The complainant also confirmed that the grievance relating to the sales tax refund had been resolved. The Chief, further requested that the recommendation concerning disciplinary action against him be withdrawn in view of the compliance made.

3. The submissions made by the Chief, Sales Tax Refunds, and the confirmation furnished by the complainant establish that the intervention of this Forum has resulted in the resolution of the taxpayer's grievance.



The purpose of the proceedings, specifically, securing relief to the taxpayer, has thus been achieved.

4. This Forum observes that the original Findings/Recommendations dated 28.08.2026 were necessitated by the prolonged non-disbursement of the sanctioned refund and the absence of a timely response explaining the delay in the same. The subsequent compliance, however, warrants reconsideration of the recommendations concerning disciplinary action against the Chief, Sales Tax Refunds (CSTRO). The remedial and corrective purpose of these proceedings having been achieved, therefore, recommendation for disciplinary action against him is hereby withdrawn.

5. This Forum appreciates the efforts made by the Chief, Sales Tax Refunds (CSTRO), and the concerned officers in resolving the taxpayer's grievance and implementing the recommendations of this Forum. Such responsiveness on the part of tax officials, particularly where it results in timely relief to a taxpayer, deserves recognition and encouragement.

6. Accordingly, the original Findings/Recommendations dated 28.08.2026 are modified to the extent that the recommendation for disciplinary action against the Chief, Sales Tax Refunds (CSTRO), is withdrawn. The remaining findings, including the finding regarding the prolonged delay constituting maladministration, remain unchanged.

7. The review petition stands disposed of in the above terms and this Forum's earlier recommendations dated 28.08.2026 stand modified, accordingly.

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

Dated: 14 OCT 2026

