

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

Complaint No. 15542/PWR/CUST/2026

Dated: 25.08.2026 *R.O. Peshawar

Mr. Yousaf Khan,
Nari Khwara, PO Chokara, Tehsil
Takhti Nasrati, District Karak.

...Complainant

V e r s u s

The Secretary
Revenue Division
Islamabad.

...Respondent

Dealing Officer	:	Mr. Sardar Ali Khawaja, Advisor
Authorized Representative	:	Mr. Yousaf Khan, Complainant
Departmental Representative	:	Mr. Adarash, Deputy Collector (Enforcement, Sargodha)
Date of Hearing(s)	:	22.09.2026, 06.10.2026 & 13.10.2026

FINDINGS/RECOMMENDATIONS

The complaint was filed in terms of Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) against the Customs Squad of the Collectorate of Customs (Enforcement), Sargodha, for alleged illegal seizure of his Pakistani origin goods at Mianwali Customs check post. Summary of the complaint filed is reproduced as under:-



جناب وفاقی ٹیکس محتسب ریجنل آفس پشاور

عنوان: اپیل برائے واپسی مقامی ساخت اشیاء (ناقابل کسٹم) ازد دفتر سپرنٹنڈنٹ آف کسٹم (ASO) میانوالی۔

نہایت ادب سے التماس ہے۔ کہ مسمی یوسف ولد محمد آمین شناختی کارڈ نمبر 1420320578485 سکنہ نرمی خورہ ڈاکخانہ چوکارہ تحصیل تخت نصرتی ضلع کرک میں سولر سسٹم کی ترسیل و تنصیب کا کاروبار کرتا ہے۔ سائل نے مورخہ 15-11-2025 کو ایک عدد 'DFV' انورٹر WK 90 پاکستانی ساخت کے "چین اینڈ جٹ ٹریڈرز لالہ اشرف موٹر سنٹر، مارکیٹ جھنگ روڈ فیصل آباد" سے مبلغ 170,000 روپے نقد پر خریدا تھا۔ اور دوسرا 'DFV' انورٹر WK 90 پاکستانی ساخت مورخہ 20-02-2026 کو مذکورہ بالا ورکشاپ سے مبلغ 178,000 روپے پر خریدا تھا۔ دوران استعمال یہ دونوں انورٹر ٹیکنکل فالٹ کے باعث واپس برائے مرمت و درستی اسی ورکشاپ کو بذریعہ مسافر کوچ نمبر "SEL-154" مورخہ 27-04-2026 کو بھیج رہا تھا۔ کہ بمقام جناح بیراج کسٹم والوں نے دونوں انورٹراتار کر اپنی تحویل میں لے لئے۔ کوچ ڈرائیور کی اطلاع پر میں فوراً 10 ہزار روپے ٹیکسی کرایہ پر لے کر سپرنٹنڈنٹ آف کسٹم

سیز آر آفیسر (OSA) میانوالی طلحہ ممتاز کے سامنے پیش ہوا۔ آفسر مذکورہ کو سارے دستاویزات سامنے پیش کر کے اپنا سامان جو پاکستانی ساخت کا تھا کو واپس کرنے کا مطالبہ کیا تو دوران گفتگو مذکورہ آفیسر میرے ساتھ نہایت بد تمیزی سے پیش آئے اور ہر قسم کے نازیبا لفاظی اور دھمکیوں کے استعمال سے گریز نہیں کیا۔

طویل بحث و مباحثہ اور ٹال مٹول کے بعد کہا کہ آپ پر سوں آجائیں، آج میں فارغ نہیں ہوں۔ تیسرے روز بذریعہ ٹیکسی وہاں پہنچا تو اس نے کافی انتظار کے بعد دوسرے روز آنے کو کہا۔ اس کی تعمیل میں مسمی پھر بذریعہ سپیشل ٹیکسی وہاں پہنچا تو مذکورہ آفیسر میرے ساتھ ذاتی دشمنی پر اتر آیا اور کہا کہ میں نے اپنی رپورٹ آفیسر بالا کو بھیج دی ہے۔ اسی رپورٹ کا مطالبہ کر کے اس سے ہی صاف انکاری ہوئے۔ پھر معلومات کی بنیاد پر سرگودھا جا کر دفتر کلیکٹر کسٹمز آفس سے مذکورہ رپورٹ کی کاپی وصول کی۔

جناب رپورٹ میں درج معلومات سراسر بے بنیاد اور جھوٹ پر مبنی ہیں۔ مہربانی کر کے معاملے کی صاف اور شفاف اور انصاف پر مبنی چھان بین کر کے مذکورہ سامان واپسی کے احکامات صادر فرمائی جائیں اور آفیسر موصوف کے خلاف قانونی، وٹا دہی کاروائی کا حکم صادر فرما کر کے کیفر کردار تک پہنچایا جائے۔ جملہ رسیدات و دستاویزات کی فوٹو کاپی لف ہے۔

2. The complaint was referred to the Secretary Revenue Division, Islamabad for departmental reply/comments in terms of Section 10(4) of the FTO Ordinance, 2000, read with Section 9(1) of the Federal Ombudsmen Institutional Reforms Act (FOIRA), 2013. In response, Collectorate of Customs (Enforcement), Sargodha, submitted comments vide letter dated 15.09.2026, which are reproduced hereunder:-

1. On 24.07.2026 at about 11:00 AM, credible information was received by the worthy Collector, Collectorate of Customs (Enforcement), Sargodha, to the effect that a huge quantity of foreign origin smuggled goods had been unloaded from passenger vehicles near JCP Essa Khel, District Mianwali, for further onward transportation. Acting upon the said information, the staff of Anti Smuggling Organization (ASO), Mianwali, reached the tipped point and found the foreign origin goods lying unattended. The goods remained unclaimed by any individual at the spot. Consequently, the recovered goods were loaded on a hired vehicle and brought to the ASO Office, Mianwali, for safe custody and detailed examination. No person approached the Customs staff to produce any lawful import documents or proof of legal acquisition. The goods were accordingly detained under Section 156(2) read with Section 187 of the Customs Act, 1969.

2. Upon examination, the following foreign origin goods were recovered:

- i) F/O INVT Brand Solar (Pump) Inverters/Power 90KW/110KW, Model: CHF100A-90G/110P-4-Quantity: 02 Nos.



- ii) F/O INVT Brand Solar (Pump) Inverters/Power 22KW/30KW, Model: CHF100A-22G/30P-4-Quantity: 02Nos: and
- iii) F/O Envision AESC Lithium Battery (Power Bank) Power:51.2V/14.5KW-Quantity:01 No.

In the light of the foregoing facts, there existed sufficient reasons to believe that the detained goods were smuggled goods as defined under Section 2(s) of the Customs Act, 1969, having been brought into the country without payment of the obligated duties and taxes and in a clandestine manner.

3. Accordingly, the consignment was seized under Section 168 of the Customs Act, 1969, for violation of Sections 2(s), 16, 18 and 156(2) read with Section 187 of the Customs Act, 1969, SRO 566(1)/2005 dated 06.06.2005, Appendix-B & C of the Imports and Exports (Control) Act, 1950, Section 3 of the Sales Tax Act, 1990, Sections 3 & 6 of the Federal Excise Act, 2005, and Section 148 of the Income Tax Ordinance, 2001, punishable under clause 89(i) of Section 156(1) of the Customs Act, 1969, read with the relevant provisions of law. Seizure Report No.94/2026 dated 01.08.2026 was submitted to the Deputy Collector of Customs (Adjudication), Faisalabad, for adjudication in accordance with law.



4. The allegations regarding use of abusive language, misbehavior, threats, harassment, or any demand for illegal gratification by the Customs Staff, including the officers of ASO Mianwali, are categorically denied as baseless, false, and wholly devoid of any factual or evidentiary foundation. The staff performed their official duties in a lawful, professional, and transparent manner strictly in accordance with the provisions of the Customs Act, 1969. No independent, documentary, or corroborative evidence has been produced by the Complainant in support of the said allegations. Vague and sweeping assertions of misconduct, without material particulars of date, time, place, and independent witnesses, cannot form the basis of any adverse finding against the departmental officers.

5. The complainant's claim of having purchased the goods from the local market and the production of certain cash memos/invoices do not, by themselves, establish the lawful import or duty paid status of the goods. The goods recovered were new, properly packed, and of foreign (Chinese) origin. The burden of proving lawful importation and payment of duties and taxes lies upon the person claiming ownership of the goods under Section 187 of the Customs Act, 1969. The complainant has failed to discharge the said burden.

6. In view of the foregoing, the allegations of unlawful seizure, misbehaviour, and harassment are categorically denied. The complaint is unsupported by any credible evidence and appears

to be an attempt to create pressure and impede the lawful adjudication proceeding pending before the competent authority. The seizure was effected after due observance of all legal formalities, and the matter is presently sub-judice before the Adjudication Authority at Faisalabad.”

3. The case was fixed for hearing. The complainant Mr. Yousaf Khan attended & the DR Adarash, Deputy Collector (Enforcement), Sargodha was heard online and the case was discussed as per written submissions. The DR nevertheless, denied all the allegations stating that the goods have been seized after due observance of all the legal formalities and the matter is presently subjudice before the Adjudication authority at Faisalabad, hence, no “Maladministration has been committed and the proceedings initiated may be dropped as jurisdiction of the FTO is barred in this case in the light of the provisions of Section 9(2)a of the FTO Ordinance, 2000.

4. The complainant rebutted the arguments put forth by the D/R stating that although the case has now been sent to the Collectorate of Adjudication, yet his complaint is basically against the delay in issuance of detention/seizure report and inappropriate and derogatory attitude of the staff posted at the Custom post Essa Khel (Mianwali), led by the Inspector Mr. Talha Mumtaz. It was further revealed by the complainant that after seizure as on 24.07.2026, he immediately rushed to the spot and submitted the original bills issued by the shop keeper clearly stating that the inverters are of Pakistani origin. He requested the said officer to issue him detention report of the goods seized, nevertheless, nothing on this account was given to him, rather he was threatened and mishandled while uttering inappropriate derogatory words. It was further added that ultimately after paying 3 visits, he got copy of the seizure report after a month, wherein it was found that instead of 02 used inverters, bearing no. 90KW/110KW, the quantity seized has been mentioned as 04, which is not correct. The complainant requested that though the case is subjudice before the



Adjudication authority, yet enquiry may be conducted about the highhandedness of the concerned Customs staff & delay in issuance of the detention/seizure report for *malafide* intention.

FINDINGS:-

5. The departmental contention regarding bar of jurisdiction in terms of section 9(2)a of the FTO Ordinance, 2000 to the extent of the adjudication proceedings pending before Adjudicating Authority at Faisalabad carries weight. Nevertheless, the matters pertaining to the late submission of seizure report and late provision of a copy of detention and seizure documents carry an element of maladministration that requires an independent examination by the concerned departmental supervisory authorities without prejudice to the on-going Adjudication proceedings. It is duty of the department to efficiently communicate with the respondents and at the same time extend due courtesy and facilitation while enforcing the law.

RECOMMENDATION:-

6. In view of the Findings recorded at para 5 above, FBR to direct:-
- (i) the Chief Collector of Customs (Enforcement), Islamabad to get investigated the allegations of delayed provision of seizure documents and improper behavior of Customs staff in the subject complaint by an officer not below the rank of an Additional Collector (BS-19) of a formation other than the Collectorate of Customs (Enforcement) Sargodha, *inter alia*, providing an opportunity of personal hearing to the complainant and accordingly proceed in light of subject investigation to take any corrective or disciplinary action, under the law; and
 - (iii) report compliance within thirty (30) days.



Dated:

15 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman



12 OCT 1952