

THE FEDERAL TAX OMBUDSMAN ISLAMABAD

COMPLAINT NO.16593/ISB/IT/2026

Dated:14.09.2026* HQ Islamabad

Mr. Arsalan Fahad Jomezai, ...Complainant
(Registration No. 6110147884899),
House No. 260, Street No. 19, G-10/2,
Islamabad.

Versus

The Secretary,
Revenue Division,
Islamabad. ...Respondent

Dealing Officer	:	Mr. Muhammad Naseer Butt, Advisor
Appraised by	:	Mr. Khalid Javed, Advisor
Authorized Representative	:	Nemo
Departmental Representative	:	Nemo
Date of hearing	:	14.10.2026

FINDINGS/RECOMMENDATIONS

The complaint was filed under Section 10(1) of the Federal Tax Ombudsman Ordinance 2000 (FTO Ordinance) against the delay in deciding the application for transfer of tax jurisdiction from RTO, Sargodha, to RTO, Islamabad. The case was fixed for 28.09.2026 for calling comments. The RTO, Sargodha filed parawise comments, which were examined and placed on file. However, on due date reply/para-wise comments were not received from Secretary (Jurisdiction), FBR and RTO, Islamabad. The case was fixed for hearing on 14.10.2026 and the respondents were directed to attend hearing along with parawise comments. The complainant and DRs did not join proceeding. Record perused and complaint is disposed of as per available record as under.

2. The complainant, an individual taxpayer, has approached this Forum against the inordinate delay in processing his application for transfer of tax jurisdiction from RTO, Sargodha, to RTO, Islamabad. The complainant further stated that he has been residing at House



* Date of registration with FTO Secretariat

No. 260, Street No. 19, G-10/2, Islamabad. Furthermore, he is carrying out its business activities within the territorial jurisdiction of Islamabad. The Complainant duly registered its business for sales tax on 11.10.2021, which registration was approved by RTO Islamabad.



3. The complainant further stated that u/s 209(5) of the Income Tax Ordinance, 2001, the jurisdiction of a commissioner in respect of a person carrying on business is determined with reference to the location of such person's place of business or, where business is carried on at more than one location, the person's principal place of business. The complainant further stated that he submitted an online application for change of his tax jurisdiction on 28.10.2025 from RTO, Sargodha to RTO, Islamabad, which is still pending with the department.

4. The complainant further stated that he received a notice on 31.08.2026 from RTO, Sargodha, regarding information/records require under section 38B of the Sales Tax Act, 1990. Despite the submission of the aforesaid application, along with the relevant supporting documents, the matter has not yet been appropriately resolved.

5. **The complainant prayed that** the concerned authorities of the Federal Board of Revenue may be directed to process and decide his pending application for change in major jurisdiction in accordance with law and transfer the tax jurisdiction from RTO, Sargodha to RTO, Islamabad; the notice issued by the DCIR, RTO Sargodha, may kindly be set aside as unlawful and without jurisdiction, as his business activity fall within the territorial jurisdiction of RTO Islamabad and direct the concerned officers to update the tax jurisdiction in the FBR/Iris system and ensure that all

future correspondence and proceedings are dealt with by the competent jurisdictional office in Islamabad.



6. The RTO, Sargodha filed written comments wherein, they stated that the complainant himself has admitted that he was registered with FBR voluntarily on 12.01.2014, however, during the process of registration RTO, Sargodha was selected inadvertently instead of RTO, Islamabad. Hence, the jurisdiction of RTO Sargodha was assigned to the complainant. The RTO, Sargodha further stated that their office has no objection if the jurisdiction of the case is transferred from RTO Sargodha to RTO Islamabad and No Objection Certificate (NOC) for change of jurisdiction from RTO, Sargodha to RTO, Islamabad has been issued on 28.09.2026.

7. However, it is noted that Secretary (Jurisdiction), FBR and Chief Commissioner-IR, RTO, Islamabad have failed to file parawise comments to allegations of the complainant and also failed to attend hearing despite service of notices. **The Chairman FBR is advised to look into this lapse on his own and take appropriate action against the delinquent officers for disregarding statutory notices and ensure that no such lapse occurs in future.**

8. Perusal of complaint and record shows that the complainant came up before this forum to seek direction to the department to change his tax jurisdiction from RTO, Sargodha to RTO, Islamabad. Record further shows that the complainant moved online application on 28.10.2026 for change of his tax jurisdiction from RTO, Sargodha to RTO, Islamabad.

9. The record further shows that the complainant submitted application for change of his tax jurisdiction through online Iris portal. In terms of Circular No. 03 of 2025 of IR Wing dated 10.09.2025, FBR laid down that all applications for change of major jurisdiction



shall be submitted through the Jurisdiction Module in Iris, and that the requisite NOC from the concerned Chief Commissioner shall also be issued online in Iris in response to such application. The application of the taxpayer dated 28.10.2025 is still pending with the Secretary (Jurisdiction) FBR, who failed to ensure compliance with the said circular whereas as he was required to get NOCs from the concerned tax offices online for expeditious disposal of such applications. The RTO, Sargodha has issued the NOC whereas NOC from the RTO Islamabad is still pending.

10. This inordinate delay/inaction is manifestation of departmental neglect, inattention and ineptitude in discharge of its duties and the same is tantamount to maladministration in terms of section 2(3)(ii) of the FTO, Ordinance, 2000.

RECOMMENDATIONS:

11. FBR to: -

- (i) direct Secretary (Jurisdiction) FBR to obtain NOC/Comments from RTO, Islamabad and dispose of the pending application of the complainant for change of tax jurisdiction on merits and in accordance with law and facts of the case; and
- (ii) report compliance within 30 days.


(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

Dated: 16 OCT 2026