

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

COMPLAINT NO.16432/KHI/IT/2026

Dated: 10.09.2026* RO, Karachi
(Tax Year 2022 & 2024)

DR. JUNAID AHMED VOHRA

Registration # 4220152515855

SUIT # 03, Al-Bashir Centre,

Dandia Bazar, Karachi.

...Complainant

Versus

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer	:	Mr. Sahibzada Abdul Mateen, Advisor
Appraised by	:	Mr. Muhammad Tanvir Akhtar, Advisor
Authorized Representative	:	Mr. Humair Ullah Siddiqui, A.R.
Departmental Representative	:	Mr. S.M. Rizwan, Senior Audit, RTO-I, Karachi
Date(s) of hearing	:	24.09.2026 & 01.10.2026

FINDINGS / RECOMMENDATIONS

The above-mentioned complaint has been filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) against failure of the Department to pass Appeal effect order in compliance to the Appellate order of the Commissioner-IR, (Appeals-VI), Karachi dated 18.06.2026 and non-issuance of Refund for Tax Year 2022 and Tax Year 2024, by the Commissioner Inland Revenue, Refund Zone, Regional Tax Office-I (RTO-I), Karachi.

2. Briefly stated the facts are that the complainant is a Non-resident Individual derives income from Profit on debt and Dividend and assessed to Tax with RTO-I, Karachi. The complainant contended that in accordance with the short order of the Federal Constitutional Court dated 27-01-2026, the respondent issued a fresh order under section 4C of the Income Tax Ordinance, 2001, imposing Super Tax on capital gains arising from the disposal of immovable

* Date of registration with FTO Secretariat



property, despite such gains being untaxed under the applicable law. Consequently, to avoid coercive recovery measures, the complainant deposited the disputed tax demand and adjusted their prior year refunds.

3. The complainant further contended that subsequently, the Federal Constitutional Court issued their detailed judgment dated 29-04-2026, categorically holding that Super Tax is an additional tax on income drawing legislative sanction from Entry 47, Part I of the Federal Legislative List of the Constitution, meaning that if a class of income is exempt under the Ordinance, Super Tax is also not payable. As per this landmark ruling, the complainant challenged the order u/s.4C before the Commissioner (Appeals), who accepted the appeal and annulled the assessment order vide appellate order dated 18-06-2026.

4. After the appellate order, the complainant submitted an application dated 19-06-2026 and 19-08-2026 under section 124 of the Income Tax Ordinance, 2001, requesting the Assessing Officer to give effect to the appellate order of the Commissioner-IR (Appeals) and grant consequential relief, including deletion of the demand and creation of refund of the amount for Tax Year 2022. Applications filed for refund for both years plus demand paid u/s 137, total Refund Claim comes to Rs.22,974,038/-. Despite the lapse of more than 60 days, the respondent has failed to implement the appellate order and pass appeal effect order, hence this complaint.

5. The complaint was referred to the Secretary Revenue Division, Government of Pakistan for comments and hearing by the Departmental Representative (D.R.), in terms of Section 10(4) of the FTO Ordinance read with section 9(1) of the Federal Tax Ombudsman Institutional Reforms Act, 2013.



6. The Commissioner-IR, Zone-I, RTO-I, Karachi submitted Para-wise comments, which are placed on record, stating therein as follows;

"the concerned DCIR, Unit-02 of this Zone submitted his report vide letter dated 21.09.2026, stating therein that the taxpayer Dr. Junaid Ahmed Vohra, NTN 2306663 has filed the instant complaint on account of non-processing of income tax refund for the tax year 2022 and awarding of appeal effect to the order of the learned Commissioner-IR (Appeals-VI), Karachi for the tax year 2024.

2. *The concerned DCIR has further stated that appeal effect to the order of the CIR (Appeals) Karachi has already been given vide order dated 18.09.2026 thereby refund of income tax at Rs.22.799 (m) has been created.*

3. *The officer has further stated that grievances of the taxpayer / complainant has been redressed, therefore, no further action is warranted at his end. The matter may kindly be forwarded to Refund Zone for further processing of the refund claims for the tax year 2022 and 2024 and Hon'ble FTO may kindly be apprised of the latest legal position accordingly."*

7. Both the parties attended the hearings and made submissions, which were considered and record perused. As regards the grievance of the complainant regarding the failure of the Officer to give appeal effect in the light of Commissioner-IR Appeals order dated 18.06.2026, the Officer has given the appeal effect and passed the appeal effect order on 18.09.2026, thus this grievance has accordingly been redressed with the involvement of this Forum.

FINDINGS:

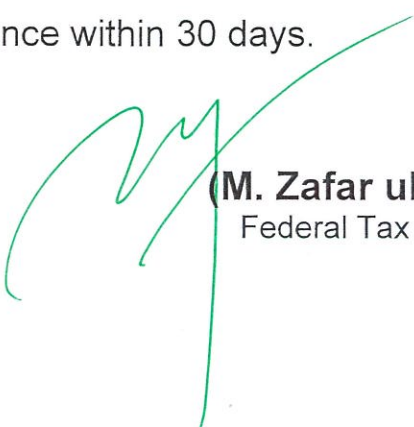
8. It has been found that the concerned officer did not attend to the refund application with the diligence and attention required under the law and failed to act within the prescribed timelines. This omission amounts to "maladministration," as it constitutes neglect, inattention, delay, incompetence, inefficiency and ineptitude, in discharge of duties and responsibilities; as defined under Section 2(3)(ii) of the FTO Ordinance, 2000.



**RECOMMENDATIONS:**

9. FBR to direct;
- (i) the Commissioner-IR, Refund Zone, RTO-I Karachi to dispose of refund claimed for the Tax Year 2022 and Tax Year 2024 as per appeal effect order dated 18.09.2026 in accordance with law after providing opportunity of being heard to the complainant taxpayer; and
 - (ii) report compliance within 30 days.

Dated: **16 OCT 2026**


(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman