

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

Complaint No.16712/KHI/ST/2026

Dated: 16.09.2026* R.O. Karachi

Mr. Jai Parkash Essrani,
CNIC 4130315498339

... *Complainant*

House No G-216 Citizen Colony Hyderabad.

V e r s u s

The Secretary,
Revenue Division,
Islamabad.

... *Respondent*

Dealing Officer	:	Mr. Badruddin Ahmad Quraishi, Advisor
Authorized Representative	:	Mr. Muhammad Siddique, ITP
Departmental Representative	:	Mr. Muhammad Ismail, SAIR, LTO, KHI
Date of hearings	:	01.10.2026 & 08.10.2026

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-resolution of the technical issue while filing a sales tax return for the tax period May 2026 due to the implementation of SRO 350(I)/2024 dated 07.03.2024.

2. Briefly, the Complainant was not able to file a sales tax return for May 2026 onwards due to the negative value of the closing balance appearing in Annexure H -1 on the IRIS system. As per the complaint, the complainant approached the office from time to time but did not get any response,

3. The complaint was referred to the Secretary, of Revenue Division for comments in terms of Section 10(4) of the FTO

* Date of registration in FTO Sectt



Ordinance read with Section 9(1) of the Federal Ombudsmen Institutional Reforms Act, 2013. In response, the DCIR, Unit 01, Zone-II, LTO Karachi, vide letter dated 18.09.2026, has submitted a report addressed to the CIR, Zone-II, LTO Karachi, recommending deletion of negative values of closing balance in Annex-H1, to enable the taxpayer to finalize and accurately submit the Sales Tax Return for the tax period May 2026.

FINDINGS:

4. Failure to correct the technical issue of negative value of the closing balance appearing in Annexure H -1 on the IRIS system, resulting in non-filing of the sales tax return for May 2026 onwards tantamount to maladministration under Section 2(3)(i)(b),(ii) of FTO Ordinance.

RECOMMENDATIONS:

5. FBR to direct-

- i) The CIR Zone-II, LTO Karachi to forward the recommendation of the DCIR, Unit 01, Zone-II dated 18.09.2026 to the Chief Sales Tax (Ops) stationed in Karachi through CCIR, LTO Karachi for explicit approval to unlock the sales tax return of May 2026 onwards by PRAL; and
- (ii) report compliance within 15 days.

Dated: 16 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman