

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

COMPLAINT No.16749/MLN/IT/2026

Dated: 17.09.2026* R.O. Multan

Mr. Muhammad Nadeem,
217-D, Mumtazabad, Multan.

... Complainant

V e r s u s

The Secretary,
Revenue Division,
Islamabad.

... Respondent

Dealing Officer	:	Dr. Khalil Ahmad, Advisor
Appraised by	:	Mr. Muhammad Naseer Butt, Advisor
Authorized Representative	:	Complainant in person
Departmental Representative	:	Syed Azhar Hussain Shah, DCIR RTO, Multan
Date of Hearing	:	08.10.2026

FINDINGS / RECOMMENDATIONS

The complaint has been filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) against delay in disposal of application for modification in enrolment particulars under Rule 82(2) of the Income Tax Rules, 2002 (the Rules).

2. Facts of the case as stated by the complainant are as under:

Quote

"I got enrolled with FBR RTO Multan on my CNIC long ago, which I've surrendered to Pakistan embassy Lisbon for NADRA, because I'm a Portuguese citizen now. My tax returns compliance rate is 100%.

On 17th November 2025, I applied to Commissioner Zone-I, FBR RTO Multan for my enrollment number change, under Ref # 3302, and he sent it to CCIR under Ref # 3687 dated 18.12.2025; then CCIR sent it to DG IT, FBR Islamabad under Ref # 6330 dated 23.01.2026, So, it has been 10 months now but no change!

* Date of registration in FTO Sectt.



According to the Income Tax Rules, 2002, where a POC holder was earlier enrolled on a CNIC can apply for a modification of enrolled particulars to the CIR in terms of income tax Rule 82(2) of the Rules. Being an overseas taxpayer it is my right to get an enrollment change. But the FBR has failed to follow this Rule all the way.

As I got no reply from CIR Multan for months, so I sent a letter to Chairman FBR by Ref # RGL172541643 and another letter to Member Public Relations FBR Islamabad by Ref # RGL172541642 on 24.03.2026.

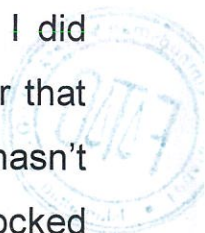
On 6th April 2026, I got an email from Ms. Madiha Mobin, Second Secretary, BDT IT, FBR Headquarters, Islamabad. She said your letter was received by this office and requested a copy of my passport. I replied to her with a scanned image of my passport.

On 27th April 2026, she informed me by email, "Your passport number has been updated in your profile as requested.", I did check my profile, but there was no change. I replied to her that everything is intact in my profile; it is 5 months now and she hasn't replied to me. Since I applied for a modification, the FBR locked my profile, and it is still locked. I emailed her again on 2nd July 2026, but no reply yet.

A diaspora that injects life-saving \$41 billion every fiscal year into this country, whose system is unable to do a small task for them.

What a pity! Please help me to get my rights, thanks." Unquote

3. The complaint was referred to the Secretary Revenue Division, for comments, in terms of Section 10(4) of the FTO Ordinance read with Section 9(1) of the Federal Ombudsmen Institutional Reforms Act, 2013. In response thereto, the Chief Commissioner-IR, RTO, Multan forwarded Para-wise comments of the Commissioner-IR, Multan Zone



dated 29.09.2026 vide letter dated 06.10.2026. The Deptt has stated that:

Quote

“It is submitted that Mr. Muhammad Nadeem had submitted request for updation of new Pakistan Origin Card (POC) which was duly forwarded to your office vide No.3687 dated 18.12.2025 for onwards transmission to the Member (IT), FBR for further necessary action (copy enclosed). This office has issued fresh letter to your kind office vide No.1627 dated 29.09.2026 for forwarding the request of the applicant to the concerned quarter again so that the record of the applicant may be updated on priority.” Unquote

4. The Complainant & DR attended on 08.10.2026. Both were heard.

5. The complainant is presently a Portuguese citizen of Pakistan origin. He got himself enrolled with FBR within jurisdiction of RTO, Multan long ago. The said enrolment was got on the basis of his CNIC/POC. After obtaining a foreign nationality, he is seeking modification of his particulars in POC from FBR in terms of Rule 82(2) of the Rules. He applied for the said change in November 2025 and has been following up for the said change with FBR authorities as mentioned in Para 2 above since months. Despite his efforts, he has not been able to get the said change and has resorted to this forum for resolution of the problem.

6. The department on its part has reported that the said change in particulars is to be made by FBR authorities. RTO, Multan has forwarded his request to Director General (IT), FBR, Islamabad on 23.01.2026 followed by another letter dated 01.10.2026.

7. On the basis of stated facts, it is evident that the matter at this stage is pending with Director General (IT), FBR, Islamabad.



FINDINGS:

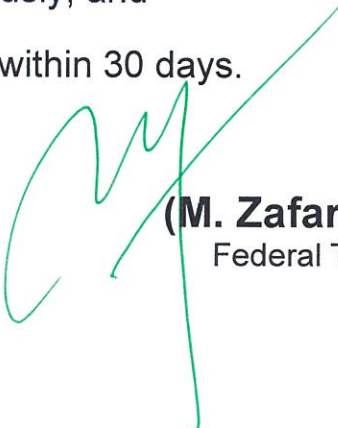
8. Inattention and delay in the administration or discharge of duties and responsibilities in disposal of application for modification in enrolment particulars under Rule 82(2) of the Rules is tantamount to maladministration carrying elements of neglect and inattention, in terms of Section 2(3)(ii) of the FTO Ordinance.

RECOMMENDATIONS:

9. FBR to -

- (i) direct the Director General (IT) FBR, Islamabad to resolve the issue expeditiously; and
- (ii) report compliance within 30 days.

Dated: 16 OCT 2026


(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman