

THE FEDERAL TAX OMBUDSMAN ISLAMABAD

COMPLAINT NO. 17315/ISB/IT/2026

Dated: 30/09/2026 - HQ* Islamabad

Mr. Mujtaba Qayyum,
Unit 11, Rehmat Plaza,
Nazim ud Din Road Blue Area,
Islamabad.

...Complainant

V e r s u s

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer
Appraised by
Authorized Representative
Departmental Representative
Date of hearing

: Mr. Khalid Javed, Advisor
: Mr. Muhammad Naseer Butt, Advisor
: Nemo
: Mr. Inayatullah Khattak (AD-Audit),
: RTO, Islamabad.
: 13.10.2026

FINDINGS/RECOMMENDATIONS

This complaint was filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) against non-issuance and delay in processing of income tax refund claim of Rs. 3,518,256/- for Tax Year 2025. The complainant submitted that an online refund application under Section 170 of the Income Tax Ordinance, 2001 (the Ordinance) was e-filed on 27.03.2026 (IRIS Barcode No. 100000273923682). However, despite the lapse of significant time period, the department failed to process or finalize the refund application, thus forcing the complainant to approach this forum.

2. The complaint was referred to the Secretary, Revenue Division, Islamabad for comments under Section 10(4) of the FTO Ordinance read with Section 9(1) of the Federal Ombudsmen Institutional Reforms Act, 2013. In response, reply/comments were submitted by the Additional Commissioner-IR, Refund Zone, RTO Islamabad vide letter No. 297 dated 07.10.2026, forwarded by the Additional Commissioner (HQrs), RTO Islamabad vide letter No. 435 dated 07.10.2026. The department stated that the refund claim for Tax Year 2025 is presently

*date of registration in FTO Sectt..



under process and that upon examination, a notice under Section 170(4) dated 07.10.2026 has been issued to the complainant requiring documentary evidence/explanations by 16.10.2026. It was further reported that the claim shall be processed strictly in accordance with law upon receipt and verification of the requisite documents.

3. Hearing in this case was conducted on 13.10.2026. The DR of the department joined the proceedings but complainant/AR did not attend.

4. Perusal of the case record and IRIS database evidence confirm that the Complainant submitted the electronic refund application u/s 170 on 27.03.2026. According to the provision of Section 170(4) of the Ordinance, the department was legally obligated to dispose of the refund claim, in either way, within the stipulated statutory time period of 60 days. However, the department did not dispose of the matter till 12.10.2026 i.e., date of filing of comments. The departmental inaction and failure to decide the application within the prescribed statutory timeframe manifest delay and ineptitude, which constitute maladministration in terms of Section 2(3)(ii) of the FTO Ordinance, 2000.

RECOMMENDATIONS:

5. FBR to direct:

- (i) the CIR (Refund Zone), RTO Islamabad to dispose of the pending refund application of the Complainant for the tax year 2025 in accordance with law, after providing an opportunity of hearing; and
- (ii) report compliance within 30 days.

Dated: 16 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

