

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

**C.NOS. 17367-17370, 17372, 17374, 17378 &
17332/SKT/IT/2026**

Dated: 01.10.2026- HQ* Islamabad

M/s Ghousia Amanat Surgical & Others

Muslim Town, Church Rd, Hunter Pura,
Sialkot.

...Complainant

V e r s u s

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer	: Mr. Khalid Javed, Advisor
Appraised by	: Mr. Muhammad Naseer Butt, Advisor
Authorized Representative	: Nemo
Departmental Representative	: Ms. Khadija Saeed, DCIR, RTO, Sialkot (V/Link)
Date of hearing	: 13.10.2026

FINDINGS/RECOMMENDATIONS

This complaint bearing No. 17367/SKT/IT/2026 was filed by M/s Ghousia Amanat Surgical, 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. 1,325,953/- for tax year 2025. The complainant filed a simplified return for Small and Medium Enterprises u/s 2(59A) on 27.09.2025, followed by an online refund application under Section 170 of the Income Tax Ordinance, 2001 on 18.07.2026. The refund arose due to tax deductions u/s 235, 154(1), and 147(6C). However, despite the lapse of significant time period, the department failed to process or finalize the refund application, hence this complaint.

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, parawise comments were submitted by the Commissioner Inland Revenue (Refund Zone), RTO Sialkot vide letter No. 588 dated 08.10.2026 forwarded by the Chief



Commissioner IR, RTO Sialkot vide letter No. 2199 dated 08.10.2026. The department stated that the refund application filed u/s 170 is under process and verification of documents was being carried out. It was further stated that the refund application will be processed after completion of codal formalities and that no audit, rectification, or revision proceedings were pending in this case.

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

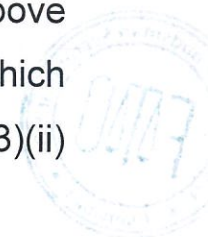
4. The Perusal of the case record reveals that the complainant submitted the electronic refund application u/s 170 for Tax Year 2025 on 18.07.2026. According to the provision of Section 170(4) of the Income Tax Ordinance, 2001, the department was legally obligated to dispose of refund claim, in either way, within the stipulated time period of 60 days. However, the department did not dispose of the matter till 12.10.2026 i.e., date of filing of parawise comments. The above position manifests departmental inaction, delay, ineptitude which constitutes maladministration in terms of provision of Section 2(3)(ii) of the FTO Ordinance, 2000.

RECOMMENDATIONS:

5. FBR to direct:

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

6. The issues involved in complaints as detailed in Annexure-A are exactly identical, i.e, alleged delay in processing of refund applications beyond statutory time period of 60 days, as discussed in this complaint. The department has also furnished exactly the same comments for all these complaints, as discussed above. Further, all





these cases have been represented by the same AR. In view of above, findings/recommendations supra shall, *mutatis mutandis*, apply to the complaints as given in **Annexure-A**.

7. Annexure A (at page-3) forms the integral part of this order.

Dated: **16 OCT 2026**

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

Annexure-A

Sr#	Complaint No	Complainant Name	Tax Year	Amount
1	17368/SKT/IT/2026	Sports Plus, Majid Hussain	2025	Rs. 1803650/-
2	17369/SKT/IT/2026	Winning International, Abdul Aziz	2025	Rs. 2410542/-
3	17370/SKT/IT/2026	Simaeco Traders, Anjum Iqbal	2025	Rs. 1782497/-
4	17372/SKT/IT/2026	Atif Ali	2025	Rs. 2035534/-
5	17374/SKT/IT/2026	Asphodel international, M. Sarwar	2025	Rs. 2502866/-
6	17378/SKT/IT/2026	Arfan Arshad	2025	Rs. 1808028/-
7	17332/SKT/IT/2026	Muhammad Afzal	2020,2022, 2023,2024& 2025	Rs. 1678360/-