

THE FEDERAL TAX OMBUDSMAN ISLAMABAD

Complaint No.10579/LHR/ST/2026

Dated: 09.06.2026 RO Lahore*¹

Mr. Rafay Ahmad,
Room S-24, Bilal Centre 9,
Nicholson Road Lahore.

...Complainant

Versus

The Secretary,
Revenue Division,
Islamabad.

... Respondent

Dealing Officer

: Mr. Asem Iftikhar, Advisor

Appraised by

: Mr. Badruddin Ahmad Quraishi, Advisor

Authorized Representative

: Mr. Hafiz Saifur Rehman, Advocate

Departmental Representative

: Ms. Aleena Ahmad, ACIR RTO-I, Lahore

Date of hearings

: **15.07.2026, 19.08.2026, 25.09.2026**

FINDINGS/RECOMMENDATIONS

This Complaint was filed against the FBR/PRAL and Chief Commissioner-IR, RTO-I, Lahore, in terms of Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance), for declaring the sales tax returns for the period 01/2026 to 03/2026 as illegal/void, which were illegally filed by someone using the complainant's User ID/Password.

2. Briefly, Complainant (**M/s Jurair Trading Company** having NTN#2261196 RTO-I Lahore) is engaged in the wholesale and retail trading of various products. The Complainant's submissions & grievance are as under;

- i) The Complainant was subjected to a severe and recurring cyber breach of the FBR's IRIS portal, resulting in the unauthorized filing of Sales Tax returns for the tax periods of 01/2026 to 03/2026. Complainant contended that in January 2026 bogus purchases of Rs.149,110/- in the name of **INTERWOOD NTN 1316337 of LTO KARACHI** and Rs.2,133,900/- in the name of **Matiullah and Sons NTN A095969-5 of RTO Peshawar** and bogus sales in name of **Muhammad Yousuf NTN 0141340-6 of RTO Lahore** of

¹ Date of Registration in FTO Sectt.



Rs.350,400/- and in the name of **Abdul Rahim NTN 0255870-0 RTO-I Karachi** amounting to Rs.1,590,800/- were introduced by some unauthorized person/persons.

- ii) In March 2026, bogus Purchases of Rs.18,850,000/- in the name of **Shahid Hussain, NTN 2928501-1 of RTO Islamabad**, Rs.16,820,100/- in the name of **Shakeel Haider, NTN 1406658-7 of RTO Lahore**, Rs.19,540,100/- in the name of **Sh. Javaid Iqbal NTN 0144937-7 of RTO Lahore**, bogus sales of Rs.18,800,000/- in the name of **Akazai Traders NTN 8213322-3 of CTO Islamabad** (now RTO Islamabad) and Rs.16,800,000/- in the name of **Syed Irfan NTN C854016-6 of RTO Abbottabad** were entered in the sales tax returns by some unauthorized person/persons. Further, there was no bogus entry made in February, 2026.
- iii) It is worth mentioning here that the same incident had also happened previously for the tax periods December 2024, January 2025, February 2025 and March 2025, and the complainant had informed the department regarding this cybercrime and has also filed a complaint before the Federal Tax Ombudsman (FTO), Lahore, vide Complaint No. 14761/LHR/ST/2025. The FTO referred the matter to the Secretary, Revenue Division, and the Directorate General of I&I-IR, Lahore, to investigate the incident and submit a compliance report. In pursuance of these directions, the Directorate of I&I-IR has initiated proceedings, and the complainant has joined the investigation proceedings. Furthermore, the complainant has also lodged a criminal complaint with the Deputy Director, Federal Investigation Agency (FIA), vide Complaint No. 44722/25 dated 06.05.2025 for cyber-Crime investigation.
- iv) In the instant complaint, the complainant has also requested the concerned Commissioner for temporary suspension of its Sales Tax registration to prevent the fraudulent filing of Sales Tax Return vide letters dated 30.04.2025 and 03-06-2026, but the department suspended its registration on 24-06-2026. Due to the delayed suspension, the unauthorized person was able to file more Sales Tax returns and caused huge loss to the government exchequer as well as the complainant.
- v. The Complainant has identified that, alongside the breach of security protocols of IRIS, certain legal and



technical Irregularities were identified as well, and the same are reproduced hereunder:

"Violation of Section 8(b) of the Sales Tax Act, 1990: The IRIS system erroneously allowed 100% input tax adjustment, in violation of Section 8(b), which restricts such adjustment to 90% for wholesalers. This clearly shows failure of system-level compliance filters."

vi. In the light of the above scenario, Complainant prayed before this Forum that;

- a. The fraudulently filed Sales Tax returns for the Tax periods January, 2026, February, 2026 and March, 2026 be declared null and void ab initio.
- b. We may kindly be allowed to submit accurate and verified returns for the affected Tax periods.
- c. FBR and PRAL conduct a forensic audit of the login history, IP addresses, and system integrity relating to our IRIS account.
- d. The matter be referred to the FIA Cyber Crime Wing for investigation under PECA 2016.
- e. FBR initiates necessary internal reforms in IRIS to prevent future breaches and to ensure:
 - IP tracking and anomaly alerts;
 - Mandatory 2-Factor Authentication (2FA) for taxpayer logins.

3. The complaint was sent for comments to the Secretary, Revenue Division, 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 Commissioner-IR Zone-IV RTO-I, Lahore submitted parawise comments vide letter dated 24.09.2026. On merits, it was contended that the User ID and password of the IRIS system are confidential and their security is the sole responsibility of the taxpayers. The department has no access to or control over these credentials. The Deptt further reported that the alleged cyber breach and IRIS security issues are beyond the jurisdiction and control of RTO therefore, a letter was forwarded to Intelligence & Investigation (Inland



Revenue) to investigate the matter by the Chief Commissioner IR, RTO, Lahore vide letter C. No. CCIR/RTO/ A&P /Dir(I&I)/Misc/2026/737 dated 13.07.2026.

4. Arguments of both sides have been heard and the available record thoroughly examined and found:



- i. The grievance of the Complainant, **M/s Jurair Trading Company**, essentially relates to repeated alleged unauthorized access to its IRIS account and filing of Sales Tax Returns through its credentials without its knowledge or consent. In the present complaint, such unauthorized filing has been alleged in respect of the tax periods January 2026, February 2026, March 2026, and May 2026. Party-wise data for the periods from 01.02.2025 to 31.05.2026 reveals a massive, coordinated insertion of bogus transactions. The fabricated purchases forcefully injected into the Complainant's profile amount to a total of Rs.134,846,795/- (with involved Sales Tax of Rs. 20,687,601). Conversely, the fabricated sales unlawfully allocated to various third parties total Rs.121,673,966/- (with involved Sales Tax of Rs. 21,901,330). Details are as under.

DETAILS OF BOGUS PARTIES-WISE PURCHASES ANNEX-A FROM 01.02.2025 To 31.05.2026

S.N O.	NAME	BUSINESS NAME	NTN	CNIC	RTO	Month	Amount	S. Tax
1	ABDUL MANAN	NEW MUSLIM YAR MEDICAL STORE	3348398-1	5420369830337	Quetta	Feb-25	35,600,000	6,408,000
2	KAUSAR HUSSAIN	NADIR TRADERS / BILSUM PUBLICATION	3121552-1	5160211258345	Quetta	Mar-25	4,955,000	891,900
3	GULZAR AHMED	M/S GULZAR AHMAD WEAVING FACTORY	0084303-2	3310018297181	Faisalabad	May-25	5	1
4	INTERWOOD MOBILE (PVT) LTD.	INTERWOOD MOBILE (PVT) LTD.	1316337-0		Karachi	Jan-26	149,110	26,840

5	MATIULLAH & SONS (SMC-PVT.) LTD.	MATIULLAH & SONS (SMC-PVT.) LTD.	A095936-5		Peshawar	Jan-26	2,133,900	384,102
6	SHAHID HUSSAIN	EMAAN FOODS.	2928501-1	6110119110857	Islamabad	Mar-26	18,850,000	-
7	SHAKEEL HAIDER	M/S HASNI TRADERS	1406658-7	3520286908041	Lahore	Mar-26	16,820,100	3,027,618
8	SH JAVAID IQBAL	AAMAR MILL STORE	0144937-7	3520253523571	Lahore	Mar-26	19,540,100	3,517,218
9	SHAHID HUSSAIN	EMAAN FOODS.	2928501-1	6110119110857	Islamabad	May-26	1,065,680	-
10	SHAHID SAEED QURESHI	JULLUNDUR MOTOR AGENCY	0145989-9	3520223917411	Lahore	May-26	6,025,000	1,084,500
11	YOUSAF SAEED BUTT	HAMZA TRADERS	1771759-7	5440034257129	Quetta	May-26	29,032,500	5,225,850
12	ABDUL RAZAQ	RAZQA ENTERPRISES	0138861-4	3520230204227	Lahore	May-26	675,400	121,572

Total

134,846,795 20,687,601

DETAIL OF BOGUS PARTIES-WISE SALES ANNEX-C FROM 01.02.2025 To 31.05.2026

S.N O.	NAME	BUSINESS NAME	NTN	CNIC	RTO	Amount	S.Tax
1	MATIULLAH & SONS (SMC-PVT.) LTD.	MATIULLAH & SONS (SMC-PVT.) LTD.	A095936-5		Peshawar	Feb-25	35,565,000 6,401,700
2	MATIULLAH & SONS (SMC-PVT.) LTD.	MATIULLAH & SONS (SMC-PVT.) LTD.	A095936-5		Peshawar	Mar-25	8,348,000 1,502,640
3	AQIB ALI	AXIS ENTERPRISES	8400562-7	3120268368637	Bahawalpur	Mar-25	2,118,650 381,357
4	RIASAT ALI	GM FABRIC	B844406-8	3520110429727	Lahore	May-25	1,767,794 318,203
5	MUHAMMAD YOUSAF	MUHAMMAD RAFIQUE MUHAMMAD YOUSAF / HAJI MUHAMMAD RAFIQUE & MUHAMMAD YOUSAF	0141340-6	3520014983847	Lahore	Jan-26	350,400 63,072
6	ABDUL RAHIM	M/S M N DIN & CO	0255870-0	4230109686453	RTO-I Karachi	Jan-26	1,590,800 286,344
7	SYED IRFAN	HAMMY'S ENTERPRISES	C854016-6	1330280513959	Abbottabad	Mar-26	16,800,000 3,024,000
8	AKAZAI TRADERS (PVT) LTD.	AKAZAI TRADERS (PVT) LTD.	8213322-3		Islamabad	Mar-26	18,800,000 3,384,000
9	MUHAMMAD JAVAID	HAMZA TRADERS	5036922-0	3610374175845	Multan	May-26	2,999,999 540,001
10	MUHAMMAD PERVEZ IQBAL	KHATTAK TRADERS	7415903-2	3610102667261	Multan	May-26	2,777,777 500,001
11	SANA ULLAH	FAIQ TRADERS	4597807-4	3660209665015	Sahiwal	May-26	25,555,547 4,600,010
12	SYED FAIZUL HASSAN SHAH	ROYAL TECH ENTERPRISES	3148856-7	3710105647843	Peshawar	May-26	4,999,999 900,002
Total							121,673,966 21,901,330



These are fake supplies & paper trades of unrelated commodities without physical movement of goods and without compliance with payment u/s 73 of the Act. As a matter of fact the concerned CIRs of the Field formations of the **beneficiaries** of the first tier as well as others down the supply chain are required to take necessary action in compliance with the instructions of the Board dated 07.09.2023 in Sales Tax General Order No.12 of 2023 "Standard Operating Procedure (SOPs) to deal with cases involving flying and fake invoices" read with Board's letter no. 1(42)SA-M(IR-Ops)/2026/25980-R dated 03.03.2026, a Standard Operating Procedure (SOP) for exercising the powers conferred by Section 37A of the Sales Tax Act 1990.

5. **FINDINGS:**

- i. In the light of detailed discussions, analysis of record in the instant case and other similar cases, (wherein illegal & unauthorized filing of ST returns inserting bogus entries by using the User IDs/Passwords of different taxpayers is alleged or found), post fraud proceedings in the light of current jurisdiction of IR field formations and FBR's instructions are summarized hereunder:
 - a. RTO/CTO/LTO holding jurisdiction over the **victim** is obligated to Identify the **beneficiaries** and their respective jurisdictions, through inhouse Buyer/Seller analysis. While cases pertaining to the same formation may be taken up by concerned CIRs, the information related to other beneficiaries be immediately passed on to the relevant IR formations holding the ***jurisdiction over the beneficiaries. Concerned Director I&I-IR and relevant section of PRAL***, need to be kept in the loop simultaneously.
 - b. Once the above information is received, the concerned CIRs of ***holding jurisdiction over the beneficiaries*** of the first tier as well as others down the supply chain are required to initiate further necessary action in the light of Board's instructions dated 07.09.2023 issued vide **Sales Tax General Order No.12 of 2023 "Standard**



Operating Procedure (SOPs) read with Board's letter no. 1(42) SA-M(IR-Ops)/2026/25980-R dated 03.03.2026. The outcome needs to be shared with the sending formation as well as concerned Director I&I-IR.

- c. General Manager -IR Operations PRAL to provide login history related to the change in the registration profile u/s 181 (if any), highlighting IP address, Ports, latitude, longitude, ISP, location, login time, logout time etc. and share it with the sending formation as well as concerned Director I&I-IR.
- d. Concerned Directorate of Directorate General I&I-IR shall conduct in-depth investigate to identify the cyber criminals behind the tax fraud for prosecution & conviction. Wherever **criminal connivance of beneficiaries** stands proved they shall also be arrayed as **partner in crime**.

ii. The pattern of tax fraud in the instant case has some peculiar dimensions which need to be probed by the concerned field formations and I&I-IR:

- a. *The Complainants as well as beneficiaries all are dealing in general merchandise and mostly operating from some residential addresses. How the businesses with huge turnover are being conducted from the residences?*
- b. *In some cases, the Complainants and the beneficiaries are related parties as well, acknowledging occasional transactions with each other.*
- c. *In a large number of cases businesses of the Complainants and the beneficiaries are mutually unrelated.*

iii. The instant Complaint needs to read with earlier Complaint No.14761/LHR/ST/2025, involving similar allegations concerning unauthorized filing of Sales tax returns. In those proceedings, PRAL furnished the relevant return data, login history, IP addresses, and Annex-C submission logs for the periods 12/2024, 01/2025, 02/2025 & 03/2025, which were forwarded to the Directorate of I&I-IR, Lahore for investigation. Findings of I&I-IR are quite revealing. I&I-IR shared that;



- A. "Summon notices under section 37 of the Sales Tax Act 1990 were issued to M/s Mattiullah & Sons (SMC-Pvt.) Ltd.(RTO Peshawar) Who were buyers/beneficiaries of input tax on the basis of sales invoices issued form the login of Mr. Rafay Ahmed (Proprietor of M/s Jurair Trading Company, Lahore) during tax periods February 2025 & March 2025. In response to the summon notice, M/s Mattiullah & Sons (SMC-Pvt.) Ltd. filed their reply and contended that they had mistakenly claimed input on the basis of invoices of Mr. Rafay Ahmed (Proprietor of M/s Jurair Trading Company, Lahore) as they were doing genuine business transactions with a Lahore based business concern namely M/s Rafay Traders (Association of Person): hence, they had mistakenly claimed invoices of Mr. Rafay Ahmad. However, they have issued Debit Notes/Sales Invoices to Mr. Rafay Ahmad in the month of August 2025 after receiving Summon Notice as no actual business transactions were made with Mr. Rafay Ahmad. M/s Mattiullah & Sons (SMC-Pvt.) Ltd are liable to pay default surcharge and penalty for the intervening period when the inadmissible input tax of Rs. 7,904,340 was claimed.

In this way, issue of Complainant is resolved to some extent and he can approach the concerned Commissioner, Zone-IV, RTO, Lahore for revision of his Sales Tax Returns for Tax Periods f February 2025 & March 2025 for entering correct sales and purchase invoices after deleting the irrelevant sales and purchase invoices.

- B. After receipt of details of IP addresses, it was found that Sales Tax Return of February 2025 was filed on 28th March 2025 at 09:59:24 AM from IP Address 146.19.88.110. on checking from online website IP Location <http://iplocation.com/>, the address of this IP was observed as "Sofia, Balgaria". As regard to Sales Tax Return for March 2025, it was filed on 7th April 2025 at 11:06:27 AM from IP Address 82.149.77.25. On checking from online website IP Location <http://iplocation.com/>, the address of this IP was observed as "Colombo, Sri Lanka". Apparently, both of these Sales Tax Returns were filed either outside Pakistan or by using Virtual Private Network, Hence, it was not possible to locate persons through IP addresses from where these Sales Tax Returns were filed.
- C. However, notices under section 38B(5) of the Sales Tax Act 1990 were issued to Mobilink GSM, Pakistan Mobile Communications Limited, PTCL and Transworld Enterprises Services (Private) Limited for requiring subscriber's details of local IP addresses appearing in the profile of registered person.
- In response to the said notices, Transworld Enterprises Services (Private) Limited has submitted reply regarding IP Address 117.20.29.210; however, the said IP Address was used for filing of Sales Tax Return for Tax Period April 2025 which is not relevant to the instant complaint. **However, summon notice was issued to Mr. Wasay Ahmad in whose name the connection of Transworld was registered. He joined proceedings and contended that he is real brother of Mr. Rafay Ahmad (Proprietor of M/s Jurair Trading Company, Lahore) and they live in same house located at "B-76, Street No. 30, DHA Phase I, Lahore". He was also accompanied by Hafiz Saif-ur-Rehman**



Advocate High Court (authorized representative of Mr. Rafay Ahmad) who confirmed the contentions of Mr. Wasay Ahmad.

- Reply of Mobilink GSM, Pakistan Mobile Communications Limited is received wherein they have regretted to provide requisite details on the pretext of PTA instructions. They have been summoned under section 37 for personal appearance of CEO or authorized representative on 09.12.2025 for provision of requisite details as well explaining reasons for non-compliance despite PTA instructions dated 03.10.2025 in pursuance of Chairman FBR/Secretary Revenue Division's letter dated 19.09.2025. In response to the summon notices, Mr. Usman Anwar Khan, Manager Corporate and Regulatory Affairs, Mobilink Lahore attended the proceedings and submitted a written reply wherein they have regretted provision of details due to their technical issues. It was contended by Mobilink that "our network employs Network Address Translation (NAT), including Carrier-Grade NAT (CGNAT). This method assigns a single public IP address to multiple end-users and sessions, either concurrently or subsequently. As a result, a single public IP address may correspond to multiple users over short time intervals, and these assignments can change frequently. Additionally, users may be assigned different public IP addresses at different times".



- D. During the proceedings, Mr. Rafay Ahmed (Proprietor of M/s Jurair Trading Company, Lahore) was also engaged; he submitted an affidavit dated 08.11.2025 wherein he has contended that two legal advisors namely Rukhsana Bibi (Registration No. 3310298269256) and Mr. Tariq Farooq (Registration No. 3520202948759) were added in his profile on 08.04.2025 & 01.07.2025. Both of these instances are after the tax periods involved in the instant complaint. However, separate proceedings have been initiated through issuance of summons to said person. Out of these, only Mr. Tariq Farooq has appeared and submitted an affidavit dated 20.11.2025 stating that he is conducting business of intending commission since 2021 and he has never misused password/pin code of Mr. Rafay Ahmad. He also contended that he has already filed a complaint with I&I-IR regarding hacking of his login/pin code which was verified from the office record of the Directorate.
- IV. The Complainant Mr. Rafay Ahmed Prop. *M/s Jurair Trading Company Lahore* appears as beneficiary of fake & flying invoices in a separate but similar Complaint NO.09893/LHR/ST/2026, filed by Mr. Shakeel Haider, Prop. Hasni Traders, House No. 21/1, Muhallah Farooq Road, Ichra, Lahore. Ironically the opposite situation is reflected in this case wherein Mr. Shakeel Haider stands arrayed as beneficiary. As both cases fall in the jurisdictions of RTO-I Lahore therefore Findings & recommendations in both cases need to be read together.
- v. Departmental slumber in the instant case can be judged from the simple fact that the Complainant vide letters dated 30.04.2025 and 03-06-2026, approached RTO Lahore offering voluntary suspension but the department



suspended its registration on **24-06-2026**. Due to the delayed suspension, the unauthorized person was able to file more Sales Tax returns and caused huge loss to the government exchequer as well as the complainant. RTO referred the matter to Intelligence & Investigation (Inland Revenue) to investigate the matter by the Chief Commissioner IR, RTO, Lahore vide letter C. No. CCIR/RTO/ A&P /Dir(I&I)/Misc/2026/737 dated **13.07.2026**. This delayed action is nothing but passive connivance with tax fraudsters.

- vi. The conduct of Mobilink GSM, Pakistan Mobile Communications Limited in earlier Complaint No.14761/LHR/ST/2025 is questionable. Their regret in provision of details due to their technical issues is unjustified. Their plea that *"our network employs Network Address Translation (NAT), including Carrier-Grade NAT (CGNAT). This method assigns a single public IP address to multiple end-users and sessions, either concurrently or subsequently. As a result, a single public IP address may correspond to multiple users over short time intervals, and these assignments can change frequently. Additionally, users may be assigned different public IP addresses at different times"* is unacceptable. During the marathon exercise conducted by this secretariat early this year (2026) the representatives of the ISPs (including Mobilink) had agreed that ***requests containing the IP Address, Port Number, and Timestamp would enable them to identify and provide the relevant subscriber information without difficulty.*** I&I-IR must bring them to the table as in the presence of minutest details (to the seconds of illegal access) provided by I&I-IR at least the misused premises location is traceable.
- vii. In the light of preliminary investigation conducted by I&I-IR in the earlier Complaint (as discussed above) the concerned Commissioner, Zone-IV, RTO, Lahore to allow, subject to submission of valid surety bond, revision of his Sales Tax Returns for Tax Periods February 2025 & March 2025 for entering correct sales and purchase invoices after deleting the irrelevant sales and purchase invoices.
- viii. FBR's IT wing, especially PRAL, I&I-IR and IR Operations are not operating in unison rather in complete isolation from each other. As a result, national exchequer and taxpayers are left to the mercy of tax

fraudsters. Allegedly PRAL run system has failed to forestall acceptance of input tax adjustment beyond the restriction prescribed under section 8B of the Sales Tax Act, 1990, and recording of transactions involving a person stated to have been suspended from Sales Tax registration.

The matter involves not only the individual tax position of the Complainant but also the integrity of electronic tax administration and whole taxation system. The continued delay in conclusively addressing the matter constitutes maladministration u/s 2(3)(i)(a)(b)(c) & (ii) of FTO Ordinance 2000.

RECOMMENDATIONS

6. FBR is directed to ensure that:
 - i. the CCIRs, RTO, Lahore, RTO, Islamabad, RTO, Quetta, RTO, Faisalabad, RTO, Peshawar, RTO Bahawalpur, RTO-I Karachi, RTO Multan, RTO Abbottabad, RTO, Sahiwal & LTO Karachi, initiate to legal proceedings ***against the beneficiaries of tax fraud*** falling in their respective jurisdictions, immediately as mandated by FBR's relevant STGO and instructions;
 - ii. CCIR, RTO-I, Lahore to;
 - a. *Investigate the beneficiaries falling under its own jurisdiction, especially the cases of Complainant Rafay Ahmed and Mr. Shakeel Haider (COMPLAINT NO.09893/LHR/ST/2026);*
 - b. *identify the concerned Commissioner who failed to initiate timely suspension of Complainant (Details as Para 4(iii) above); and*
 - c. *allow the Complainant to submit accurate and verified returns for the affected periods in the light of I&I-IR's findings in the earlier Complaint and after obtaining valid surety bond that any subsequent liability resulting from departmental investigation shall be discharged by him;*
 - iii. Director, Directorate of I&I, Lahore to;
 - a. *make sure that ISPs comply with the law and the compliance framework agreed by all the major players of Telecom sector, including PTA, the regulator at FTO's steered dialogue;*
 - b. *identify the real cybercriminals, (within or outside the FBR/PRAL) who used the IP addresses for the introduction of fake supplies in the supply chain, in*



the light of IP logs, login/logout entry, IP address/sales tax return sent through this office letter dated 29.09.2026, for further legal action;

- iv. DG-IT & DT, FBR, Islamabad, to;
- ensure that PRAL provides login history related to the change in the registration profile u/s 181 (if any), highlighting IP address, Ports, latitude, longitude, ISP, location, login time, logout time etc. as and when required by IR field formations and Directorate General I&I-IR;
 - find out as how the cyber criminals had by-passed the statutory limits of Section 8(B) of the Sales Tax Act, 1990, (Para 2(v) above); and
- v. report compliance within 60 days.

Dated: **19 OCT 2026**

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

