

THE FEDERAL TAX OMBUDSMAN ISLAMABAD

Complaint No.16646/KHI/CUST/2026

Dated: 15.09.2026 R.O. Karachi

Mr. Mohammad Yaseen Kakar,
New Sharjah Shopping Center Naval,
Karachi.

...Complainant

Versus

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer	: Mr. Gul Rehman, Advisor
Authorized Representative	: Complainant in person
Departmental Representative	: Mr. Shahzad Ali, DC Customs CoC, Enforcement, Gadani
Date of hearing(s)	: 07.10.2026 & 08.10.2026

FINDINGS/RECOMMENDATIONS

The above mentioned complaint was filed on 15.09.2026 against the Collector, Collectorate of Customs, Enforcement, Gadani under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) regarding non-delivery of goods auctioned through Case No.43 (perishable goods) and Case No.71 (Cutch slabs).



2. The complaint was forwarded to the Secretary, Revenue Division for comments under Section 10(4) of the FTO Ordinance and Section 9(1) of the Federal Ombudsmen Institutional Reforms Act, 2013. In response thereto, the Collectorate of Customs, Enforcement, Gadani submitted comments through letter dated 29.09.2026, wherein it was stated that the complainant was declared the successful bidder in Case No.43 and, upon completion of the requisite formalities, a Delivery Order was issued in his favour

* Date of Registration with FTO Secretariat



by the Collectorate. The goods in the auctioned lot were actually delivered to the complainant. The complainant himself received the entire lot and acknowledged the same in writing, affixing his thumb impression on the receipt/acknowledgement. The complainant's contention that the goods were "not available" is therefore contradicted by his own signed acknowledgement of receipt and is without any basis. Having once received all the goods in the lot and acknowledged the same, the complainant cannot now be permitted to allege non-delivery. The complaint in respect of Case No.43 is thus infructuous, devoid of merit and liable to be dismissed. The contention that the Collectorate is not delivering the goods in Case No.71 is denied as factually incorrect. The Collectorate has at no stage refused or withheld delivery. The goods in Case No.71 were auctioned on an "as is where is basis". The complainant participated in the auction with full knowledge of this condition, was the highest bidder and was accordingly declared the successful bidder. After the auction, a Delivery Order dated 10.01.2025 was issued in favour of the complainant. On scrutiny, it was noticed that the said Delivery Order contained a typographical/clerical error, in that the quantity was mentioned as "214 bags = 3,107 kgs" instead of the correct quantity of "214 bags = 8,560 kgs". In order to remove the discrepancy and protect the interest of the successful bidder, the Collectorate promptly issued a fresh and corrected Delivery Order dated 25.06.2025 reflecting the correct quantity, i.e. 214 bags = 8,560 kgs. It is significant that the complainant himself has annexed the Delivery Order dated 25.06.2025 with his complaint. This is an admission that the Delivery Order has been issued and received by him, which belies his allegation of non-delivery. The correction was a mere rectification of a clerical mistake. It did not alter the goods auctioned, the lot description or the bid amount, and caused no



prejudice to the complainant; if anything, it was in his favour, as the corrected quantity is higher than that first mentioned. The Collectorate has issued the Delivery Order and remains ready and willing to deliver the goods to the complainant, being the successful bidder. Delivery has not been taken solely because the complainant, on the pretext that the goods for which he bid were different from those offered for delivery, has himself declined to take delivery. The auction was conducted on an "as is where is basis", and the bidder submitted his bid on that footing. Under such a sale the bidder takes the goods in the condition and at the location in which they stand, and is deemed to have satisfied himself as to their nature, quality and condition before bidding. Any dissatisfaction as to condition or quality after the fact is not a ground for refusing delivery, nor does it amount to maladministration by the Collectorate. The complainant has not placed on record any material to show that the goods offered for delivery differ from the goods described in the auction lot. The delay, if any, in taking delivery is attributable entirely to the complainant. The Collectorate cannot be blamed for the complainant's own refusal to take delivery. The Collectorate has not committed any arbitrary, unjust, discriminatory or improper act, nor any neglect or inaction in the discharge of its duties.

3. During the hearing on 08.10.2026, Mr. Mohammad Yaseen Kakar (Complainant) did not press for delivery of the auctioned goods relating to Case No.43. Regarding auctioned goods pertaining to Case No.71 he stated that out of the entire quantity of 214 bags of Cutch slabs only 50 bags are available for delivery and pressed for delivery of the entire auctioned goods comprising of Cutch slabs (214 bags weighing 8,560 Kgs). Mr. Shahzad Ali, Deputy Collector (DR), on the other hand argued that goods in Case No.71 were auctioned on an "as is where is basis". The Complainant



participated in the auction with full knowledge of this condition, was the highest bidder and was accordingly declared the successful bidder. After the auction, a Delivery Order dated 10.01.2025 was issued in favour of the complainant. On scrutiny, it was found that due to a typographical/clerical error, the quantity of Cutch slabs was mentioned as "214 bags = 3,107 kgs" instead of the correct quantity of "214 bags = 8,560 kgs". Accordingly, the Collectorate promptly issued a fresh and corrected Delivery Order dated 25.06.2025 reflecting the correct quantity, i.e. 214 bags = 8,560 kgs. DR further stated that the Collectorate has issued the Delivery Order and remains ready and willing to deliver the goods to the complainant, being the successful bidder.

RECOMMENDATIONS:

4. Keeping the above in view and since the Collectorate has expressed its commitment to deliver the goods to the complainant, therefor, the Collectorate is accordingly required to deliver the exact number of bags and quantity of the auctioned goods as per the corrected delivery orders, well within 20 days and submit compliance report within 30 days.

Dated: 19 OCT 2026


(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman