

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

COMPLAINT NO.16516/SKT/IT/2026

Dated: 12.09.2026* R.O, Sialkot

Hafiz Muhammad Afzaal,

6 MA Jinnah Road Rosevalley, Sector F1,
Bhimber, Azad Kashmir.

...Complainant

Versus

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer	:	Rana Hasan Akhtar, Advisor
Appraised by	:	Mr. Khalid Javed, Advisor
Authorized Representative	:	Complainant in Person
Departmental Representative	:	i) Mr. Anadil Khan, DCIR, RTO, Sialkot ii) Mr. Zafar jamal Jasra, Addl. CIR RTO Sargodha
Date of hearing	:	29.09.2026

FINDINGS

The complaint was filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) against non-changing of jurisdiction from RTO, Sargodha to RTO, Sialkot.

2. Brief facts of the case, as stated in the complaint, are that the Complainant is an overseas Pakistani working at KSA, having NTN No. 38401-0224052-9, has requested for change of jurisdiction from RTO Sargodha to RTO Sialkot due to change of residential address. The Complainant filed application dated 11.05.2026 for change of jurisdiction from RTO, Sargodha to RTO, Sialkot. Despite repeated efforts, followed by verbal requests, no action has so far been taken by the department, hence this complaint.

3. In response to the notice issued under Section 10(4) of the FTO Ordinance, read with Section 9(1) of Federal Ombudsmen Institutional Reforms Act, 2013. The Chief Commissioner-IR, RTO Sargodha, submitted a reply dated 17.09.2026, wherein it was contended that the taxpayer got registered with FBR on 21.12.2016

*date of registration in FTO Sectt.



and mentioned address at Chak No.2/NB, Tehsil Bhalwal, District Sargodha, which falls under the territorial jurisdiction of Regional Tax Sargodha. The tax demand of Rs. 551,953/- for the tax year 2017 and Rs.232,112/- for the tax year 2019 is lying outstanding against the subject taxpayer. Since the huge tax demand is outstanding against the taxpayer, this office is constrained to issue NOC for transfer of jurisdiction on the basis of his application till the payment of outstanding demand. Objection certificate in this regard has already been submitted by this office on 02.06.2026.



4. The Chief Commissioner-IR, RTO Sialkot, submitted parawise comments dated 21.09.2026, contending that the address of the subject mentioned complainant i.e 6 M.A, Jinnah Road, Rose Valley, Sector F-1, Bhimber, Azad Kashmir having CNIC # 3840102240529 falls in the jurisdiction of AJK. Therefore, this office is unable to issue NOC regarding the change of jurisdiction from RTO Sargodha to RTO Sialkot on the basis of residential address.

5. Both parties were heard on 29.09.2026 and record perused. The DR, Mr. Zafar jamal Jasra, Additional Commissioner-IR, RTO Sargodha attended the proceedings online and stated that NOC in this case is being issued. The complainant attended the proceedings on phone call and stated that he wished to correct his permanent/temporary residential address and accordingly requested for withdrawal of the instant complaint.

6. In view of supra, the complaint being withdrawn is taken as disposed of. The investigation is closed. File be consigned to record.

Dated: 19 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman