

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

Complaint No.16745/QT/CUST/2026

Dated: 17.09.2026* R.O. Quetta

Mr. Akmal S/o Abdul Manan,
C/o Mr. Mazhar Ali Khan, Advocate,
Sadbar Jan Law Associates,
Office 1-25/20, Entrance Jinnah Cloth Market,
Jinnah Road, Quetta.

... Complainant

Versus

The Secretary,
Revenue Division,
Islamabad.

... Respondent

Dealing Officer	: Mr. Tausif Ahmad Qureshi, Advisor
Authorized Representative	: Mr. Mazhar Ali Khan, Advocate
Departmental Representative	: Mr. Abbas Ali Babar, Collector, Customs Adjudication
Date of Hearing(s)	: 07.10.2026

FINDINGS

The above complaint was filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) against the Collectorate of Customs (Adjudication), Faisalabad on account of non-provision of certified copies of show cause notice, recovery memo, hearing notices and Order-in-Original.

2. Briefly, the Complainant states that his goods were seized by the Border Military Police and handed over to Customs Staff the next day. The Complainant, who was present, was released by BMP staff, while his CNIC copy was obtained for service of notice. As no notice was received for a long time, he engaged legal counsel and approached the Collectorate of Customs (Adjudication), Faisalabad for provision of the show cause notice, recovery memo, hearing notices and Order-in-Original, if passed, after depositing Rs. 500/- into the Federal Treasury. The application included documents/

*Date of registration in FTO Secretariat

agreement evidencing that the goods devolved upon him through his ancestral business partnership. Despite almost 45 days having elapsed, no response was received, constituting maladministration. The Complainant has prayed for directions to the Collector Customs (Adjudication) Faisalabad, to take necessary action under Section 204 of the Customs Act, 1969, at the earliest, in the interest of justice.

3. The complaint was referred for comments to the Secretary, Revenue Division, Islamabad in terms of Section 10(4) of the FTO Ordinance, 2000 read with Section 9(1) of the Federal Ombudsmen Institutional Reforms Act, 2013. In response thereto, the Collector, Collectorate of Customs (Adjudication), Faisalabad, submitted reply bearing letter dated 06.10.2026, that the record does not support the allegations of maladministration. In this regard, the record shows that the Complainant neither claimed ownership before the seizing agency nor produced supporting documents at the time of seizure. His subsequent ownership claim requires verification under the law. Further added that the adjudication proceedings were conducted in accordance with the prescribed procedure, but the Complainant did not appear to substantiate ownership or contest the proceedings. An adjournment application submitted by Mr. Almas Haider Sohail, Advocate High Court, was allowed. Nevertheless, no Power of Attorney or authorization was subsequently produced. In this regard, the official record does not establish deliberate denial of lawful opportunity or mala fide action. The provision of certified copies of the show cause notice, recovery memo, hearing notices and Order-in-Original is subject to the statutory requirements under the Customs Act, 1969, and the competent officer's satisfaction, particularly as the Complainant's locus standi remains unestablished. The complaint discloses no maladministration under the Federal Tax Ombudsman Ordinance, 2000. The subsequent ownership claim, without prior assertion before the seizing agency or proper participation in



adjudication, does not constitute maladministration. The Collector has requested that the complaint be dismissed as devoid of merit and substance, without any adverse finding against the Collectorate of Customs (Adjudication), Faisalabad.

4. During the hearing on 07.10.2026, the Collector and AR attended hearing. AR requested that his application dated 04.07.2026 be responded to by the Collector of Customs (Adjudication) Faisalabad wherein certified copies of the show cause notice, recovery memo, hearing notices and Order-in-Original were sought. The Collector assured to reply within a couple of days.

5. Accordingly, the Collector, Collectorate of Customs (Adjudication) Faisalabad replied to AR of the Complainant bearing letter dated 08.10.2026 with copy endorsed to this office. It has been stated that the seizure record was examined and did not identify the client Mr. Akmal Khan, as owner, claimant or respondent, nor was any ownership claim made before the Adjudicating Authority. Further added that the case was adjudicated on the basis of available record. During proceedings, Mr. Almas Haider Sohail, Advocate High Court, sought adjournment, which was allowed. Nevertheless, no representation of his client, Power of Attorney or written authority was placed on record, and his client neither appeared nor participated. Accordingly, Order-in-Original No. 462/2026 was passed, and copies were dispatched to the parties mentioned in the seizure report at their available addresses. A copy was also sent to Mr. Almas Haider Sohail, Advocate, as a precautionary measure, without recognizing his authority to represent any respondent. Further contended that the proceedings were concluded on the claims and material then available. The Complainant's subsequent ownership assertion before the FTO does not establish party status or entitlement to certified copies as a party. The order was duly





communicated to the parties on record. Any aggrieved person or claimant asserting an independent interest may seek remedies under the Customs Act, 1969 subject to fulfilments of the applicable legal requirements. The Collector has contended that the request for provision of certified copies, made on behalf of a person whose ownership claim was not part of the adjudication record and who did not participate in the proceedings, cannot be acceded to in the manner requested.

6. AR of the Complainant submitted rejoinder on 09.10.2026 on reply of the Collector stating therein that the Collector has regretted issuance of certified copies. Although the Collector allegedly lacks jurisdiction over the matter already adjudicated by him, yet it falls within the domain of CAT, Lahore. Therefore, the matter would be placed before CAT, Lahore without certified copies accompanying the Collector's reply. The application dated 04.07.2026 was received by the Collectorate of Customs (Adjudication), Faisalabad, on 07.07.2026, as confirmed by TCS verification (Mr. Huzaifa), but was neither promptly answered at counsel's address nor allowed nor regretted. The response dated 08.10.2026 was issued only against filing of the complaint, indicating no intention to address the application filed under the proper provision of law. This constitutes grave maladministration, as a duly filed application cannot remain dormant and must be answered affirmatively or negatively through a proper order/response. The Complainant has requested that the FTO takes notice of the authorities' failure to respond and the legal position that, after passing an order, the adjudicating authority is not authorized to deal with it, as the matter falls within the appellate authority's jurisdiction.

7. Arguments heard and available record perused. It has been found out that the Complainant was neither identified as owner, claimant or respondent in the seizure report nor did he assert or substantiate ownership before the



Adjudicating Authority during the proceedings culminating in Order-in-Original No. 462/2026. Although an adjournment was granted on the application of Mr. Almas Haider Sohail, Advocate High Court, no Power of Attorney establishing his representation of the Complainant was placed on record. The adjudication proceedings were, therefore, concluded on the basis of the material and parties available on record. The Complainant's subsequent assertion of ownership before the FTO does not establish his locus standi or confer an automatic right to obtain certified copies as a party to the concluded proceedings. The Collector's response dated 08.10.2026 explained the grounds for declining the request. Given this position of the case, the refusal to provide certified copies in the manner requested does not constitute maladministration. The complaint does not merit consideration on legal and factual grounds, and is accordingly disposed of. File consigned to record.

Dated: 20 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman