

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

COMPLAINT NO.16574/LHR/CUST/2026

Dated: 14.09.2026 * RO Lahore

M/s Pakwinz International,
Plot No.253, Street No.56, Mujahidabad,
Mughalpura, Lahore

... Complainant

Versus

The Secretary,
Revenue Division,
Islamabad

... Respondent

Dealing Officer	:	Ms. Adila Rehman, Advisor
Authorized Representative	:	Mr. Shoaib Sohail, AR
Departmental Representative	:	Dr. Waqar Ahmad, DC Exports
Date of Hearing(s)	:	07.10.2026

FINDINGS/RECOMMENDATIONS

This Complaint was filed against the Collector, Collectorate of Customs, Airports, Lahore, in terms of Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance), for non-issuance of Forty-one (41) Duty Drawback claims amounting to Rs.12.667 million in different Goods Declarations.

2. Facts of the case, as reported by the Complainant, are that the Complainant filed the captioned complaint against the chronic delay in the disbursement of Forty-one (41) Duty Drawback Rebate claims amounting to Rs.12.667 million. The primary grievance of the Complainant was non-payment and withholding of financial liquidity, not merely the digital shifting of files. Until funds were credited to the exporter's bank account, the administrative mandate of the revenue collection and refund apparatus remained unfulfilled. The automated WeBOC and Pakistan Single Window (PSW) portals still showed the active status of all 41 cases as "Rebate in Process." When marked to





the SBP, the automated system systemically generated an alert stating "Auto Rebate Claim Initiated". This electronic status proved that the transactions had not safely terminated into actual financial disbursement and remained incomplete within the state infrastructure. The state apparatus was acting selectively. Fellow leather sector exporters in Pakistan had regularly received their duty drawback rebate payments up to August 2025. Conversely, the Complainant's garment export and others claims had been pending without cause since November 2025, constituting clear discrimination and administrative inefficiency. It was further submitted that crucially, during a high-level meeting held on September 8/9, 2026, with the Federation of Pakistan Chambers of Commerce and Industry (FPCCI), FBR Chairman Rashid Mahmood Langrial formally admitted to release Rs.43 Billion in pending duty rebates. This public policy admission confirmed that the State Bank of Pakistan could not physically process or release these funds without the explicit budgetary approval and allocation from the FBR. Non-release of legitimate business liquidity for nearly a year had severely crippled the operational capacity of the Complainant to execute international garment export orders, harming national foreign exchange inflows. The Complainant prayed that the Department be directed to coordinate with the State Bank of Pakistan to release the necessary fund allocations, ensuring the physical transfer of Rs.12.667 million into the Complainant's account within a specified timeframe.

3. The Complaint was referred to Secretary, Revenue Division, for comments, 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, Collector, Collectorate of Customs Exports,



Custom House, Karachi, through letter dated 28.09.2026, submitted parawise comments, stating therein that the Complainant had filed the subject complaint regarding non-processing of rebate claims pertaining to NTN 1313419. Upon scrutiny of the relevant record available in WeBOC, it had transpired that the exporter had filed a total of one hundred and forty (140) Goods Declarations (GDs). Out of these, one hundred and thirty-three (133) GDs were presently reflecting the status "Rebate-In Process", whereas the remaining seven (07) GDs were reflecting the status "Consignment Shipped" in the WeBOC system. It is pertinent to mention that rebate claims are processed electronically through WeBOC in accordance with the prescribed system workflow. The 133 GDs reflecting the status "Rebate-In Process" had already been duly processed by the Collectorate and were presently pending at the end of the State Bank of Pakistan (SBP) for further processing/payment. Accordingly, no action in respect of these claims is pending at the end of this Collectorate. As regards the remaining seven (07) GDs reflecting the status "Consignment Shipped", the export proceeds against the respective consignments had not yet been realized and the requisite Bank Credit Advice (BCA) had not been issued by the concerned bank. Consequently, the requisite banking formalities had not been completed and the said GDs had not yet entered the rebate-processing stage in WeBOC. The matter, to this extent, is pending at the exporter/bank end. Upon realization of export proceeds and issuance of the requisite BCA, the claims would be proceed further in the system in accordance with the prescribed workflow. The Department prayed for rejection of the Complaint.

4. Both the AR and DR attended the hearing on 07.10.2026 and reiterated what had been mentioned in the Written Complaint/rejoinder and parawise comments.

5. To resolve the issue, the matter was referred to the PSW through email dated 14.10.2026. The Complainant also forwarded all the GDs through email to PSW for further necessary action. The PSW replied on the same day i.e. on 14.10.2026 that the Complainant was required to contact the Rebate Compliance Officer through the concerned Collectorate in this regard.

6. Arguments of both sides have been heard and available record perused.

FINDINGS:

7. It is observed that, according to the Department, the rebate claims in 133 GDs have already been sanctioned and submitted to the State Bank of Pakistan for disbursement. The remaining seven claims are pending due to non-compliance of documents on behalf of the Complainant which would be processed after completion of legal formalities. The PSW was approached through emails dated 14.10.2026 who informed that the Complainant is required to contact the Rebate Compliance Officer of the concerned Collectorate for resolution of the issue. The Complainant is advised to complete the required formalities and submit the requisite documents through WeBOC system to enable the Department to proceed further in the matter. The Collectorate is also required to coordinate with the Complainant and PSW to resolve the system glitch till the automated system systemically generates an alert stating "Auto Rebate Claim Initiated".



RECOMMENDATIONS:

8. FBR to:

- (i) direct the Collector, Collectorate of Customs Exports, Custom House, Karachi to actively coordinate with the Complainant and PSW to resolve the Complainant's grievance regarding 133 GDs and also process the remaining seven GDS after completion of legal formalities by the Complainant; and
- (ii) report compliance within 30 days.

Dated: 20 OCT 2026


(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

