

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

COMPLAINT NO.16307/MLN/IT/2026

Dated: 09.09.2026* R.O. Multan

Mr. Zahid Javed,
Ghallah Mandi Mian Channu,
Distt Khanewal.

... Complainant

V e r s u s

The Secretary,
Revenue Division,
Islamabad.

... Respondent

Dealing Officer	:	Dr. Khalil Ahmad, Advisor
Appraisal Officer	:	Mr. Muhammad Tanvir Akhtar, Advisor
Authorized Representative	:	Mr. Karamat Hussain, Advocate
Departmental Representative	:	Mr. Ghulam Hussain Yasir, DCIR, RTO, Sahiwal

Date(s) of Hearing : 05.10.2026, & 07.10.2026

FINDINGS/RECOMMENDATIONS

The complaint has been filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) expressing a plethora of grievances against various functionaries of RTO, Sahiwal.



2. The complaint was referred to the 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 thereto, the Chief Commissioner-IR, RTO, Sahiwal forwarded Para-wise comments of the CIR, Sahiwal Zone dated 25.09.2026 vide letter dated 26.09.2026. The allegations / grievances of the Complainant and the comments of the Deptt in summarized form are as under:

Quote

No.	Grievance / Allegation	Reply of the Deptt
1	My earlier complaint bearing No. 2387/MLN/IT/2021 Dated 05-01-2022 was disposed of with the observation at S.No. 9 that "grievance of the complainant,	Not admitted as in tax year 2020 taxpayer failed to explain the concealed property of Rs.12.173 billion in Phol Nagar Lahore. And in tax year 2021, the complainant



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	however, carries weight because the amendment for Tax Years 2020 and 2021 were initiated by the department for one or the other pretext. The element of maladministration was found evident.	failed to pay correct turnover tax @ 0.75%. In Both above discussed years the complainant filed 1 st appeal before the Commissioner Appeal Sahiwal and when the case was remanded to assessing officer the complainant filed appeal in ATIR against the order passed by the CIR(A). At present, appeals for both tax years are pending adjudication before the ATIR.												
2	Heavy taxes were levied for both the above tax years. In first appeal, these were not found tenable by the CIR (Appeals) and were annulled with directions. The complainant preferred 2nd which are still pending. During the pendency of 2nd appeal, double assessment was finalized for the tax year 2021 by repeating the original assessment. Appeal was filed before CIR Appeals Sahiwal against double assessment for Tax Year 2021.													
3	The complainant is compliant and law-abiding citizen of Pakistan. There is history of huge taxes paid and deducted/collected/deposited by the complainant. Taxes paid / deducted for the immediately three preceding tax years by discharging the responsibility as Withholding Agent are mentioned below. <table border="1"> <thead> <tr> <th>Tax Year</th><th>Tax paid</th><th>Tax deducted/ deposited as Withholding Agent</th></tr> </thead> <tbody> <tr> <td>2025</td><td>33767144</td><td>84806657</td></tr> <tr> <td>2024</td><td>20234740</td><td>75907498</td></tr> <tr> <td>2023</td><td>13290143</td><td>62011932</td></tr> </tbody> </table>	Tax Year	Tax paid	Tax deducted/ deposited as Withholding Agent	2025	33767144	84806657	2024	20234740	75907498	2023	13290143	62011932	Not admitted, as the complainant is avoiding income tax proceedings as discussed above. Furthermore, he is registered person and he is second top taxpayer as per turnover of fertilizers amounting to Rs.2.106 billion in tax year 2025 and he was avoiding to integrate his business with FBR's digital invoicing system since 10.11.2025. Furthermore, it is submitted that his claim of payment of withholding tax deducted at source u/s 236G and as withholding agent he deducted u/s 153 (1)(a) of the ordinance but he did not pay /deducted tax u/s 236H for tax year 2025 and 2026 which was his statutory obligation as per law, as a law abiding citizen.
Tax Year	Tax paid	Tax deducted/ deposited as Withholding Agent												
2025	33767144	84806657												
2024	20234740	75907498												
2023	13290143	62011932												
4	A) Attachment of properties during the pendency of first Appeal:	Not admitted, as recovery proceedings had been initiated in accordance with the law. At the time, the assessment order under section 122(5A) was in the field,												



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		having been passed pursuant to the directions of the CIR(A) vide Order No.4096 dated 19.10.2022. However, the CIR(A) has now annulled the order under section 122(5A) on the ground that the appeal before the ATIR against the first appellate order is still pending. Consequently, the property has been de-attached vide Letter No. 193 dated 14.09.2026. The issue may, therefore, kindly be treated as resolved.
	B) Issuance of notice of recovery STR-17. No.818 dated 01.06.2026:	Not admitted. The complainant was confronted with Show Cause Notice No. 28 dated 10.11.2025, requiring him to integrate his business with the FBR digital invoicing system in accordance with SRO 1852(I)/ 2025 dated 20.09.2025, with compliance required by 18.11.2025. However, on the due date, the taxpayer failed to integrate his business with the FBR digital invoicing system. Subsequently, reminder notices were also issued under Nos. 149, 258 and 535 dated 03.02.2026, 06.03.2026 and 28.04.2026, respectively. Despite being provided repeated opportunities, the complainant failed to comply with the requirement of integration. Consequently, a penalty order was issued on 06.05.2026 and was duly served upon the complainant. After service of the said order, the complainant adopted another tactic to delay the integration process by taking the plea that he had not received the penalty order. This conduct clearly reflects his intention to avoid compliance with the requirement of integration of his business with the digital invoicing system. It is, therefore, once again



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		submitted that the complainant is attempting to cover up his continued non-compliance by levelling allegations against the Inspector, who has no role or relevance in the issuance of the notices referred to above. The record clearly demonstrates that the department has provided the complainant with repeated opportunities and due process for compliance with the requirement of integration, but the complainant has failed to comply within the prescribed time.
5	<u>Frequent issuance of Notices by the various authorities of FBR</u> a) Issuance of show cause notice dated 27.08.2026 - Tax Year 2025. b) Issuance of revised show cause notice under Section 161(1A) date 27.08.2026	Not admitted, as all these notices are issued in the lawful discharge of statutory functions on the basis of the facts, information and record available before the competent authority. Therefore, notice issued u/s 111 by the Deputy Commissioner-IR on definite information of property purchased which is not rightly declared in wealth statement filed for tax year 2025, same like he had not declared the property of Rs.12.173 Million in wealth statement of tax year 2020. Whereas, the notice issued by Addl. CIR was on various reasons which makes the self-assessment order erroneous and prejudice to the interest of revenue. It is pertinent to clarify that the revised notice was issued in continuation of the proceedings already initiated against the complainant u/r 44(4) of the Income Tax Rules 2002. The earlier notice u/r 44(4) covered a period of six months of Tax Year 2025 because, at the relevant time, the tax year had not yet been completed and was due to end on 30.06.2025. Therefore, the subsequent issuance of the revised notice u/s 161 cannot be construed as initiation of a fresh



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	c) issuance of notices under Section 11E of the Sales Tax Act dated 27.08.2026.	or independent proceeding; rather, it was issued to address the complainant's continuing default and to determine the withholding tax liability for the relevant period in accordance with law. Not admitted. It has already been explained above that the issuance of a statutory notice falls within the lawful domain and discretion of the officer in charge, i.e. DCIR/ACIR. Such notices are issued by the competent officer in accordance with the provisions of law and the facts of the case, and not at the direction or discretion of an Inspector. As regards the posting/tenure of the Inspector in Unit Chichawatni, the same is governed by the internal transfer/posting policy of the Department. No inference of external influence or personal consideration can reasonably be drawn from the continuation of an Inspector at a particular station. The allegation appears to have been made in an attempt to attribute ulterior motives to lawful departmental arrangements. It is further submitted that no statutory notice was ever issued by the Inspector to the complainant, nor did the Inspector contact the complainant either telephonically or personally in connection with the proceedings complained of. Therefore, the allegation that the Inspector directly harassed, pressurized or otherwise influenced the complainant is not borne out from the record.
6	<u>Issue of Jurisdiction</u>	Admitted only to the extent that, as per the CNIC record, the complainant has his permanent address at Mian Channu, District Khanewal. However, the



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		complainant is carrying on his business of fertilizers under the name and style of “Ahmad Fertilizers”, situated at Bypass, Iqbal Nagar, Chichawatni, which falls within the territorial jurisdiction of RTO Sahiwal. Therefore, the mere fact that the complainant has a permanent address at Mian Channu, District Khanewal, does not, by itself, establish that his case falls outside the territorial jurisdiction of RTO Sahiwal, particularly when his business premises are situated at Iqbal Nagar, Chichawatni. NTN profile is enclosed. Nevertheless, if the Worthy Chief Commissioner, after examining the relevant record and applicable jurisdictional provisions, deems it appropriate to change the jurisdiction of the complainant's case, the matter may be considered by the competent authority in accordance with law and departmental policy.

Unquote

3. The Complainant and the Deptt have been heard at length on 05.10.2026 & 07.10.2026. The contents of the complaint can be discussed under two categories:

- (i) **Highhandedness of tax authorities of RTO, Sahiwal, particularly staff and officer posted at IR Unit, Chichawatni.**

The Complainant as detailed in para 2, has alleged that he is being targeted by the Tax functionaries of RTO, Sahiwal with regard to his tax affairs. He is being harassed by frequent issuance of notices for illicit motives. Notices under various



provisions of Income Tax Ordinance & Sales Tax Act are issued time and again to which he has responded but it is an ongoing process. Some of the allegations levelled well founded. The Deptt on its part has contested that all the proceedings are being conducted in accordance with the relevant provisions of law.

(ii) **Delay in Transfer of Major Jurisdiction from RTO, Sahiwal to RTO, Multan.**

During the course of investigation proceedings the AR / Complainant asserted that since he is being harassed by the local tax authorities, its jurisdiction may be transferred from RTO, Sahiwal to RTO, Multan. He has already filed an application for transfer of major jurisdiction in IRIS portal on 08.02.2026 addressed to Secretary Jurisdiction, FBR which is still pending. RTO, Multan has statedly issued NOC for the said transfer vide letter No.2270 dated 27.08.2026 whereas the same is pending with RTO, Sahiwal.

However, the departmental view that the complainant is carrying on his business of fertilizers under the name and style of **“Ahmad Fertilizers”**, situated at **Bypass, Iqbal Nagar, Chichawatni**, which falls within the territorial jurisdiction of **RTO Sahiwal is equally valid.**

4. FINDINGS:

- i. As far as the element of highhandedness committed by the functionaries of RTO, Sahiwal is concerned the issue requires attention of the supervisory officers i.e. the concerned CCIR / CIR to look into the matter in order to ensure that no harassment is caused to the Complainant who is admittedly one of the highest taxpayers of RTO Sahiwal.



- ii. Assessments for TYs 2020 and 2021 are currently pending at ATIR. Appeals have been filed by the Complainant. Being subjudice matter no intervention or comments by this forum are warranted.
- iii. Delaying tactics adopted by the Taxpayer for integration with POS is also evident. The Complainant is required to abide by the law.

5. In view of above no maladministration is attributable towards the department at this point of time. However, CCIR, RTO, Sahiwal is advised to look into the grievances of the Complainant and ensure that the concerned tax functionaries act strictly in line with law and rules.

6. The Secretary (Jurisdiction), FBR, Islamabad to decide the pending request for transfer of jurisdiction of the Complainant from RTO, Sahiwal to LTO/RTO, Multan as per law and FBR policy.

7. Investigation is closed and files consigned to record.

Dated: 20 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman