

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

COMPLAINT No.17592/LHR/IT/2026

Dated:06.10.2026* HQ Islamabad

M/s Town Officer/Committee,
Town Officer/Committee,
Jamshoro

... Complainant

V e r s u s

The Secretary,
Revenue Division,
Islamabad

... Respondent

Dealing Officer	: Mr. Khalid Javed, Advisor
Appraising Officer	: Mr. Muhammad Naseer Butt, Advisor
Authorized Representative	: Nemo
Departmental Representative	: Nemo
Date of hearing	: 13.10.2026

FINDINGS/RECOMMENDATIONS

This complaint was filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 against non-transfer and undue delay in transferring the complainant's income tax refund for Tax Year 2018 amounting to Rs. 3,900,996/- into its designated bank account. The complainant submits that its income tax refund for Tax Year 2018 was duly sanctioned and an order under Section 170(4) of the Income Tax Ordinance, 2001 was issued vide Payment Order bearing Barcode No. 100000199317955 dated 30-06-2024. Under the mechanism prescribed under S.R.O. 214(I)/2021 dated 18-02-2021, the sanctioned refund order was required to be transmitted to the Centralized Income Tax Refund Office (CITRO) for generation of electronic payment advice and direct credit into the complainant's bank account through the State Bank of Pakistan (SBP). Despite submission of a formal request letter dated 11-09-2026 to CITRO, the respondent authority has failed to transfer/release the sanctioned refund amount, forcing the complainant to approach this forum.

2. Hearing in this case was conducted on 13.10.2026. Both the DR/AR did not attend the proceedings.

3. The record and submitted documents have been perused. The order passed u/s 170(4) dated 30-06-2024 explicitly confirms that the refund of Rs. 3,900,996/- for Tax Year 2018 stands sanctioned and processed for issuance. The only lingering issue is credit of sanctioned amount in the bank account of the complainant.



4. The persistent delay on the part of the Chief (CITRO), FBR in crediting the sanctioned refund amount into the bank account of the taxpayer, despite formal issuance of the refund order u/s 170(4), reflects administrative inertia and inaction. Prolonged retention of money legally belonging to a public body after formal sanctioning of the refund order constitutes administrative apathy.

5. The failure of the respondent authorities Chief CITRO, FBR to transfer and credit the sanctioned refund of Rs. 3,900,996/- into the complainant's bank account in a timely manner constitutes inaction, delay, and neglect, amounting to maladministration under Section 2(3)(ii) and (v) of the FTO Ordinance, 2000.

RECOMMENDATIONS

6. FBR to:

- (i) direct the Chief (CITRO), FBR, Islamabad to transfer and credit the sanctioned refund amount of Rs. 3,900,996/- for Tax Year 2018 directly into the complainant's bank account, without further delay; and
- (ii) report compliance within 15 days.

Dated:

20 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman