

THE FEDERAL TAX OMBUDSMAN ISLAMABAD

COMPLAINT NO.15140/LHR/IT/2025

Dated: 18.08.2025 RO Lahore¹

Mr. Hamid Mahmood,

M/s Shalimar Resin Industries (Pvt) Limited,
21-KM, Ferozepur Road,
Lahore.

...Complainant

Versus

The Secretary,
Revenue Division,
Islamabad.

... Respondent

Dealing Officer	: Mr. Ahmad Shuja Khan, Advisor
Appraised by	: Mr. Muhammad Tanveer Akhtar, Advisor
Authorized Representative	: Mr. Muhammad Atif, Advocate
Departmental Representative	: Nemo

FINDINGS/RECOMMENDATIONS

The above-mentioned online complaint was filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (The Ordinance) against delay in refund amount for Tax Year 2024 which was not credited into Complainant's Bank account.

2. Brief facts of the case are that the Complainant is a Private Limited Company, engaged in the business of manufacturing paint, resins etc. Return of income was filed under Section 114(1) of the Income Tax Ordinance, 2001 (the Ordinance) for Tax Year 2024 which was deemed to be assessed under Section 120 of the Ordinance. Department issued Refund under Section 170(4) of the Ordinance for Tax Year 2024 through office bar **code No.100000277269694** order dated 03.04.2023 amounting to Rs. Rs.28,217,042/-. Whereas, the said amount was not credited into the Complainant's Bank account and no response was received from the Department, hence this complaint.

¹ Complaint registered with FTO





3. The complaint was sent for comments to the Secretary, Revenue Division, in terms of Section 10(4) of the FTO Ordinance read with Section 9(1) of the Federal Ombudsman Institutional Reforms Act, 2013. Notice dated 20.08.2026 issued to the Secretary, Revenue Division and CITRO FBR Islamabad for submission of reply to the allegations contained in the complaint but no reply was received. The case has been fixed for hearing on 02.09.2026. On the due date of hearing the AR of the Complainant attended and reiterated the stance taken in the complaint. Accordingly, the complaint is being decided in view of the available record. The AR of the Complainant pleaded that although refund application for tax year 2024 was disposed of in terms of Section 170(4) of the Ordinance yet sanctioned refund could not be credited into Complainant's bank account by CITRO at FBR, Islamabad.

FINDINGS:

4. Thus, delay on the part of CITRO FBR, Islamabad in crediting the refund amount into Complainant's bank account despite sanctioning through refund order under Section 170(4) of the Ordinance is manifestation of Departmental neglect, inattention and ineptitude in discharge of its duties and the same tantamount to Maladministration in terms of Section 2(3)(ii) of the FTO Ordinance, 2000.

RECOMMENDATIONS:

5. FBR to direct:

- (i) the Chief CITRO, FBR to immediately credit the determined refund for tax year 2024 directly into the Complainant's bank account; and
- (ii) report compliance within 30 days.


(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

Dated: 20 OCT 2026