

**THE FEDERAL TAX OMBUDSMAN  
ISLAMABAD**

**C.NO.17162/MLN/IT/2026**

Dated: 26.09.2026 - HQ\* Islamabad

**Ms. Sukaina Tehreem**

Bait-ul-Raza, House No 1292,  
Near Masjid Bahadur Khan,  
Circular Road, Mailsi

...Complainant

**V e r s u s**

**The Secretary,**  
Revenue Division,  
Islamabad.

...Respondent

|                             |                                           |
|-----------------------------|-------------------------------------------|
| Dealing Officer             | : Mr. Shaukat Mahmood, Advisor            |
| Authorized Representative   | : Complainant (online)                    |
| Departmental Representative | : Malik Riaz, ACIR, RTO, Sahiwal (online) |
| Date of hearing             | : 15.10.2026                              |

**ORDER**

This complaint has been filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 regarding the delay in processing and issuing income tax refund amounting to Rs. 18,496/- for Tax Year 2025 by Regional Tax Office, Sahiwal, Federal Board of Revenue (FBR).

2. During the proceedings, the Department issued the refund order under Section 170(4) of the Income Tax Ordinance, 2001 on 13.10.2026, confirming that the refund application has been processed and rejecting the claim of refund.

Since the refund order u/s 170(4) of the ITO, 2001 has been passed by the department, the appropriate remedy for the complainant lies in filing a statutory appeal before the relevant appellate authority. Accordingly, investigation is closed and case file be consigned to record.

Dated: 21 OCT 2026

  
**(M. Zafar ul Haq Hijazi)**  
Federal Tax Ombudsman