

THE FEDERAL TAX OMBUDSMAN ISLAMABAD

C.NO.17175/FSD/IT/2026

Dated: 26.09.2026 - HQ* Islamabad

Ms. Irum Shafiq

Chak No 100, Rorka, Kalan,
Jaranwala, Faisalabad.

...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

: Mr. Ali Mansoor, DCIR, CTO, Lahore (online)

Date of hearing

: 15.10.2026

FINDINGS/RECOMMENDATIONS

This complaint has been filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 regarding unjustified delay in processing and release of income tax refund amounting to Rs. 82,200/- for Tax Year 2023 by Corporate Tax Office (CTO), Lahore, Federal Board of Revenue (FBR).

2. Main facts of the case are that the Complainant e-filed an online refund application under Section 170 of the Income Tax Ordinance, 2001 on 15.06.2026 for Tax Year 2023, claiming a refund amounting to Rs. 82,200/- arising on account of advance tax paid under Section 236K in respect of property transaction supported by CPR No. IT-20221025-1478-110563. Despite the lapse of the statutory time period mandating disposal within the prescribed timeframe of sixty days, the Department failed to process and dispose of the refund application under Section 170(4) of the Ordinance within time. Hence, filing the instant complaint.

3. The complaint was sent for comments to the Secretary, Revenue Division, Islamabad in terms of Section 10(4) of the FTO Ordinance read with Section 9(1) of Federal Ombudsmen Institutional Reforms Act, 2013.

In response thereto, the Department failed to submit formal parawise comments within the stipulated time period.

4. Case was fixed for hearing on 15.10.2026. The Complainant and the Departmental Representative attended the hearing and reiterated their respective positions.

5. During hearing and review of the case record, it was observed that the refund application for Tax Year 2023 was duly e-filed along with supporting evidence and CPR No. IT-20221025-1478-2110563 reflecting valid tax collection under Section 236K, but no refund order or payment had been issued by the Department till date. The Department was required to dispose of the refund application within sixty days under the law but failed to do so.



FINDINGS:

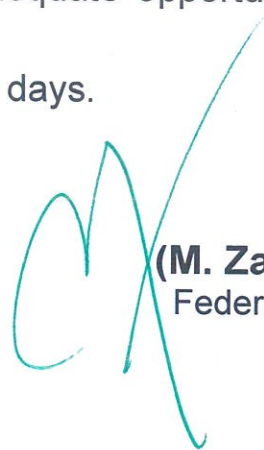
6. In the light of Para-5 supra, this delay is **manifestation of Departmental neglect, inattention and ineptitude in discharge of its duties and the same is tantamount to maladministration in terms of Section 2(3)(ii) of the FTO Ordinance, 2000.**

RECOMMENDATIONS:

7. FBR to direct:

- (i) the Commissioner-IR, (Refunds) CTO, Lahore to process the refund claim of the Complainant for Tax Year 2023 in accordance with law, after providing adequate opportunity of being heard; and
- (ii) report compliance within 30 days.

Dated: 21 OCT 2026



(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman