

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

COMPLAINT NO.17394/KHI/IT/2026

Dated: 02.10.2026* RO, Karachi

Mr. Khurram Shehzad
Registration # 4210185150649
A653 Block N, North Nazimabad
Karachi.

...Complainant



Versus

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer	:	Mr. Sahibzada Abdul Mateen, Advisor
Appraised by	:	Mr. Khalid Javed, Advisor
Authorized Representative	:	Mr. Khurram Shehzad, Complainant via Phone call from USA
Departmental Representative	:	Mr. Laeeq Ahmed, OIR, RTO-I, Karachi
Date(s) of hearing	:	14.10.2026

FINDINGS / RECOMMENDATIONS

The complaint has been filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) against failure to correct CPR / Challan period from Tax Year 2025 to Tax Year 2026 by the Chief Commissioner Inland Revenue, Regional Tax Office-II, Karachi.

2. Briefly stated the facts are that the complainant is a Non-resident Individual and falls under the jurisdiction of RTO-II, Karachi. The complainant submitted an application for the correction of a Computerized Payment Receipt (CPR) through IRIS on 20 September 2026. The complainant requested a tax year correction

* Date of registration with FTO Secretariat





from Tax Year 2025 to Tax Year 2026, specifically, the CPR (IT-20251031-0101-1869500 / Payment ID 10000000000146268443) for an amount of Rs.2,786,386/- which was debited from the complainant's bank account on 31 October 2025. The complainant stated during the hearing that he had inadvertently paid the amount of Rs.2,786,386/- twice for the Tax Year 2025. He requested that the excess amount of Rs.2,786,386/- needs to be adjusted against the admitted tax liability for the Tax Year 2026 for which return of Income is being filed. He has requested for the extension of time in filing the return due to this reason of change of CPR for the year 2025 to Tax Year 2026.

3. The complainant later resubmitted the application alongside the required CPR and CNIC. While the FBR Helpline directed the complainant to contact or visit the Data Processing Centre (DPC) or the relevant Tax Office. As an overseas Pakistani residing in the United States, the complainant attempted to call the designated Tax Office using the provided telephone numbers, but the calls could not be connected. Consequently, the complainant has filed this formal complaint.

4. The complaint was referred to the Secretary Revenue Division, Government of Pakistan for comments and hearing by the Departmental Representative (D.R.), in terms of Section 10(4) of the FTO Ordinance read with section 9(1) of the Federal Ombudsmen Institutional Reforms Act, 2013.

5. The Chief Commissioner-IR, RTO-II, Karachi submitted Para-wise comments, stating;

That the complainant submitted application for correction of CPR on 20.09.2026 in CPRN IT-20251013-0101-1869500 from Tax Year 2025 to 2026. The request of the complainant was examined and not found tenable as the taxpayer or his authorized representative did not submit supporting documents as envisaged under the CPR Correction Rules. For the change in tax year/period, the taxpayer has to submit following documents.

- i) Copy of CPR in which correction is required.
- ii) Copy of CNIC of taxpayer.
- iii) Affidavit on stamp paper that the required amendment may be made/mistake corrected.

The complainant may therefore be advised to resubmit application alongwith the documents as required above."

FINDINGS;

6. The complainant was heard through WhatsApp call from USA whereas the D.R. attended the hearing and filed comments reproduced above. After the investigation carried out by this office and examination of the details available on record, it is found that the fact of the excess payment of Rs.2,786,386 and the validity of the underlying CPR was not contested by the Respondent Department, the core dispute is strictly procedural regarding documentation. While the complainant claims to have provided copies of the CPR and CNIC upon resubmission. The submission of an affidavit on stamp paper remains unfulfilled.

7. The complainant was accordingly briefed during the online hearing and guided about the requirements and provided the format for Affidavit and fresh application. He consented to file the documents electronically. The complainant is accordingly advised to furnish requisite supporting documents as early as possible so that required correction may be made as requested.



**RECOMMENDATIONS:****8. FBR to direct:**

- i) the Chief Commissioner-IR, RTO-II, Karachi to call for the relevant record, verify the payment details, and process the correction of the CPR from Tax Year 2025 to Tax Year 2026 as per law;
- ii) The Commissioner-IR, Zone-II, RTO-II, Karachi to allow extension in the filing for Return for the Tax Year 2026 till the correction of CPR to Tax Year 2026;
- iii) The Additional Commissioner / CPR Coordinator, RTO-II, Karachi to contact the complainant on WhatsApp No.+1 (919) 825-89-49 to ensure the receipt of Affidavit, Application form and other related details online; and
- iv) report compliance within 15 days
- v) the complainant is advised to file the requisite documents, as highlighted above, with the Deptt on priority basis.

21 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman