

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

COMPLAINT NO.16796/ISB/IT/2026

Dated: 17.09.2026* HQ Islamabad

M/s Al Naffay Power Solutions (Private) Ltd, ...Complainant
(Registration No: 7177597-7)
House No. 119, Street No. 02, PWD Block-A,
Islamabad.

Versus

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer	:	Mr. Muhammad Naseer Butt, Advisor
Appraised by	:	Mr. Muhammad Tanvir Akhtar, Advisor
Authorized Representative	:	Mr. Hammad Yaseen, ACCA
Departmental Representative	:	Nemo
Date of hearing	:	14.10.2026

FINDINGS/RECOMMENDATIONS

The complaint was filed under Section 10(1) of the Federal Tax Ombudsman Ordinance 2000 against delay in issuance of certified true copies of amended assessment orders despite payment of prescribed fee and directions of the CIR(Appeals-IV). The case was fixed for 30.09.2026 calling for comments. The department filed comments, which were examined and placed on file. The AR attended. However, the DR did not join proceedings. Arguments were heard and record perused and complaint is disposed of on the basis of available record as under.

2. The complainant M/s Al Naffay Power Solutions (Private) Limited, is aggrieved by delay in issuance of certified true copies of amended assessment orders despite payment of prescribed fee and directions of the CIR(Appeals-IV). The complainant further



stated that during the year 2025-2026 the department passed three orders against them, the particulars whereof are as under;

- (i) Order bearing Barcode No. 100000242152819, dated June 28, 2025, passed by the Assistant/Deputy Commissioner Inland Revenue, Zone-I, Range-I, Unit-I, CTO Islamabad, for Tax Year 2017.
- (ii) Order bearing Barcode No. 100000266218407, dated December 22, 2025, passed by the Additional Commissioner Inland Revenue, Zone-I, Range-I, Unit-I, CTO Islamabad, for Tax Year 2023.
- (iii) Order bearing Barcode No. 100000272019369, dated February 26, 2026, passed under Section 161 of the Income Tax Ordinance, 2001, by the Assistant/Deputy Commissioner Inland Revenue, Zone-I, Range-I, Unit-I, CTO Islamabad, for Tax Year 2023.

3. The complainant further stated that, the aforesaid orders were never properly served upon in terms of section 218(1)(d) of the Income Tax Ordinance, 2001 read with Rule 74(3)(b) of the Income Tax Rules, 2002. No email was ever received and mere uploading of the orders on the Iris system does not amount to proper service. It was owing to this improper service that the complainant could not file timely appeals against the said orders.

4. The Complainant learnt of the existence of the said three orders only when a recovery notice pertaining to one of them was received by email whereupon on checking the Iris portal, it transpired that all three orders had been passed and no appeals had been filed against them. Furthermore, immediately upon such discovery, the complainant filed appeals against the aforesaid orders before the Commissioner Inland Revenue (Appeals-IV), together with applications for condonation of delay and for stay of recovery.

5. The complainant further stated that on the hearing of the stay application, the Commissioner Inland Revenue (Appeals-IV)



directed him to obtain Certified True Copies (CTCs) of the orders from the officers who had passed the same. The complainant further stated that his representatives met the tax officer, who stated that she had recently taken over charge that the relevant case files had not yet been received by her. She directed that an application along with the fee for issuance of CTCs be filed.

6. In compliance, the complainant deposited the prescribed fee for issuance of CTCs at the rate of Rs. 20 per page vide CPR Nos. IT2026081701011353118, IT2026081701011353119 and IT2026081701011353120, all dated 17.08.2026, and filed the first application vide office letter dated 18.08.2026 addressed to the CIR, CTO, Islamabad.

7. The complainant further stated that on follow-up of above said application, the tax officer required a further application in which it is specifically mentioned that the commissioner (Appeals-IV) had directed the complainant to obtain CTCs of the orders. In compliance with this further direction, the complainant once again filed an application dated 25.08.2026.

8. Furthermore, on further follow-up with both officers, the complainant was informed that CTCs would only be issued if the advance tax payment for the current quarter exceeded twice the amount paid in the preceding last quarter which are wholly unknown to and unsupported by any provision of law.

9. The complainant further stated that since 18.08.2026, he has been following up with the Respondents almost three times a week, and on each occasion a new and shifting requirement is raised, notwithstanding that the prescribed fee for issuance of the CTCs already stands paid. This constitutes unnecessary and inordinate



delay and denial of his lawful right to obtain CTCs of orders passed against it.

10. The complainant further stated that the condition requiring the advance tax payment for the current quarter to exceed twice that of the preceding quarter, as a pre-condition for issuance of CTCs, is wholly extraneous, arbitrary and unlawful, having no nexus whatsoever with the complainant's statutory entitlement to obtain certified copies of orders passed against it. The said delay and denial is directly prejudicing the complainant's pending appeals and condonation applications before the Commissioner Inland Revenue (Appeals-IV), inasmuch as the complainant is unable to place the CTCs of the impugned orders on record, thereby causing serious hardship and jeopardizing the complainant's statutory remedy of appeal.

11. In view of the foregoing facts and grounds, it was prayed that this forum directs the Respondents to forthwith and without further pre-condition issue the Certified True Copies of the orders and take appropriate action against the officers responsible for the inordinate delay and maladministration.

12. The RTO, Islamabad filed written comments wherein, they stated that the allegations against the respondents are unsupported by the record. No deliberate delay was caused, nor was issuance of any CTC made conditional upon payment of advance tax. The impugned orders dated 28.06.2025, 22.12.2025 and 26.02.2026 were duly communicated through Iris in terms of section 218(2)(d) of the Income Tax Ordinance, 2001 read with Rule 74(3)(b) of the Income Tax Rules, 2002. The said orders were available on the complainant's Iris portal, which was regularly accessed for filing replies i.e. u/s 138 reply and income tax/ sales tax returns.



13. The RTO, Islamabad further stated that the mere assertion of non-receipt of a separate email does not negate service through Iris. Accordingly, the plea that the complainant acquired knowledge of the orders only upon receipt of a recovery notice is contrary to the available record. The RTO, Islamabad further stated that the Corporate Tax Office, Islamabad had been abolished vide FBR notification dated 16.07.2026 and the concerned case record was not available with the Respondents. The competent authority, vide letter dated 24.08.2026, directed transfer of the relevant record to the office of the Respondents, which was received thereafter.



14. The RTO, Islamabad further stated that any delay during the intervening period was attributable to non-availability and transfer of the official record and cannot be construed as deliberate delay or obstruction on the part of the Respondents. It is admitted to the extent that one of the impugned orders had been passed by the Additional Commissioner IR and, accordingly, its CTC was required to be issued by the competent authority. However, it is specifically denied that issuance of the remaining CTCs was made conditional upon prior issuance of the CTC by the Additional Commissioner IR. No such condition was imposed by the Respondents.

15. The RTO, Islamabad further stated that the contents are admitted to the extent that an application was submitted for issuance of the relevant CTC. The matter was required to be processed after verification of the transferred record. Any allegation of deliberate inaction or delay on the part of the Respondents is denied. Furthermore, respondents never made issuance of CTCs conditional upon payment of advance tax. Advance tax proceedings were independent statutory proceedings having no nexus with issuance of certified copies.

16. the RTO, Islamabad further stated that neither the complainant nor its authorized representative approached the Commissioner IR (Corporate Zone-I, Regional Tax office, Islamabad) regarding issuance of the CTCs. Accordingly, the allegation that no hearing was afforded or no response was given by his office is incorrect and unsupported by the record.

17. **FINDINGS:**

- i. Department asserts that *"the impugned orders dated 28.06.2025, 22.12.2025 and 26.02.2026 were duly communicated through Iris in terms of section 218(2)(d) of the Income Tax Ordinance, 2001 read with Rule 74(3)(b) of the Income Tax Rules, 2002. The said orders were available on the complainant's Iris portal, which was regularly accessed for filing replies i.e. u/s 138 reply and income tax/ sales tax returns."* This assertion can be crosschecked by CIR(A). When all assessments and appeals are being conducted through Iris then how CIR(A) needs CTC and why not orders available in Complainant's portal don't serve the purpose?
- ii. Notwithstanding the above, section 126(1) of the Income Tax Ordinance, 2001, recognizes the evidentiary significance of the production of an assessment order or a certified copy thereof. In the instant case, the complainant requires Certified True Copies (CTCs) of the impugned orders to place the authenticated record before the Commissioner Inland Revenue (Appeals-IV) in connection with its pending appeals and applications for condonation of delay and stay of recovery.

Therefore, failure to issue such copies may hinder the complainant's effective pursuit of its appellate remedies. The continued pendency of the applications, despite payment of the prescribed fee and repeated requests, reflects administrative inattention, neglect and delay in the discharge of official duties, constitutes



maladministration in terms of section 2(3)(ii) of the FTO Ordinance, 2000.

RECOMMENDATIONS:

18. FBR to:

- (i) direct the Commissioner-IR (Corporate Zone-I), RTO, Islamabad, to process the complainant's applications dated 18.08.2026 and 25.08.2026 and issue Certified True Copies of all three orders dated 28.06.2025 for tax year 2017 and 22.12.2025 and 26.02.2026 for tax year 2023 within 10 days;
- (ii) report compliance above within 15 days.

19. The Complainant to produce the screenshots of its Iris profile before CIR (Corporate Zone) RTO Islamabad to prove that impugned orders were not received by them.

Dated: 22 OCT 2026
Azeem

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

