

THE FEDERAL TAX OMBUDSMAN ISLAMABAD

COMPLAINT NO.17125/MLN/IT/2026

Dated: 25.09.2026* R.O. Multan

Mr. Zafar Ullah,

Nisar Colony, Tehsil Khanpur,
District Rahim Yar Khan.

... Complainant

V e r s u s

The Secretary,
Revenue Division,
Islamabad.

... Respondent

Dealing Officer	:	Dr. Khalil Ahmad, Advisor
Appraised by	:	Mr. Muhammad Tanvir Akhtar, Advisor
Authorized Representative	:	Absent
Departmental Representative	:	Mr. M. Ashraf, IRO, RTO, Bahawalpur
Date of Hearing(s)	:	15.10.2026.

FINDINGS

The complaint has been filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) by the Complainant / Informer (Code 07) against Muhammad Ashraf, Inland Revenue Officer, IR Unit-06, Hasilpur regarding violations of tax law and POS requirement during sealing and de-sealing M/s Bite Bakery, Hasilpur & M/s New Arfat Bakers & Sweets, Hasilpur which did not issue POS sale invoices. He has prayed for the transfer of the officer to any other unit.

2. The complaint was referred to the Secretary Revenue Division, for comments, in terms of Section 10(4) of the FTO Ordinance read with Section 9(1) of the Federal Ombudsmen Institutional Reforms Act, 2013. In response thereto, the Chief Commissioner-IR, RTO, Bahawalpur forwarded Para-wise comments of the Commissioner-IR, Bahawalpur Zone dated 09.10.2026 vide letter dated 09.10.2026. At the outset preliminary

* Date of registration in FTO Sectt.



objection has been raised that the Complainant who filed complaint on the allegations of omissions and commissions in sealing and de-sealing of the Bakeries is not an "aggrieved person" in terms of section 10(1) of the Ordinance.

3. The Deptt has further contended as under:

Quote

"It is stated that M/s Bite Bakery near Bahawalpur Chowk, Vehari Road, Hasilpur having NTN 04962029-1 & M/S New Arfat Bakers & Sweets, Sabzi Mandi, Hasilpur having NTN 1486735-4 were integrated with FBR's computerized system for real-time invoicing. It came to the knowledge of the department that complainees / Registered Persons were not issuing prescribed invoices as per Sub-Rule 13 of Rule 150R of the Sales Tax Rules, 2005 (the Rules).

Therefore, the Chief Commissioner Inland Revenue, Regional Tax Office, Bahawalpur has deputed the team vide Orders No. RTO-BWP/SO-V/413-11(POS)/8848 dated 24.04.2026 & No. RTO-BWP/SO-V/413-11(POS)/9387 dated 08.05.2026 to seal the business premises of both registered persons under Sub-Rule(5) of Rule 150ZEOD of Chapter XIV-AD of the Rules. In pursuance to these orders, Mr. Muhammad Ashraf Inland Revenue Officer, IR Unit-06, Hasilpur has taken action along with the assigned team and sealed business premises of following registered persons. Details are as under:-

S #	Name of complaine / Registered Person	Date of sealing	Time of sealing
1	M/s Bite Bakere, Hasilpur	27.04.2026	11.30 AM
2	M/s New Arfat Bakers & Sweets, Hasilpur	11.05.2026	11.30 AM

Thereafter, the above mentioned complaine deposited



penalty of Rs.500,000/- on 27.04.2026 & 11.05.2026 vide CPRs No. ST-20260427-0101-1711200 & ST-20260511-0101-1226086 against violation of non-issuance of sales tax invoices through the FBR's POS invoicing system. Subsequently, the business premises of the complainees were de-sealed on 27.04.2026 & 11.05.2026 vide this office order No. CIR/BWP-Zone/2025-2026/ 6741 dated 27.04.2026 & vide order No. CIR/BWP-Zone/2025-2026/7135 dated 11.05.2026. The entire proceedings have been conducted in accordance with law in a fair & just manner.

It is further submitted that there is no statutory requirement for making videos and pictures for the process of sealing and de-sealing of business processes.

As regards the allegations regarding bribery, protection of taxpayers, Improper relations with local business persons and accumulation of assets by the Mr. Muhammad Ashraf Inland Revenue Officer, IR Unit-06, Hasilpur are baseless allegations because no documentary evidence establishing such allegations has been provided along with his complaint and prima facie no illicit connection/ relation of the concerned officer with the Registered Persons are found." Unquote

4. During hearing on 15.10.2026, the DR attended on zoom. The Complainant/AR did not attend despite notice. His cell number remained unresponsive. The DR reiterated the Dept'l stance taken in parawise comments.

5. The contents of the complaint have been considered. The Complainant is a registered informer with RTO Bahawalpur. He has pointed out certain irregularities in the process of sealing / de-sealing of two business permission for non-issuance of POS invoices. The main thrust of the complaint revolves around



highhandedness of IRO Unit-06, Hasilpur falling within territorial jurisdiction of RTO, Bahawalpur. The Complainant has not raised any issue relevant to maladministration incurred to him by the tax authorities in terms of Section 10(1) of the FTO Ordinance. The Deptt on its part has rebutted the allegation as baseless.



6. It would therefore be appropriate that the CCIR shall take look into the alleged prolonged stay of IRO Unit 06, Hasilpur at his own level because his name is repeatedly appearing in successive Complaints.

7. No act of maladministration is manifestly involved. As a sequel to above, the complaint is disposed of. File be consigned to record.

Dated: 22 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman