

**THE FEDERAL TAX OMBUDSMAN  
ISLAMABAD**

**COMPLAINT NO.16700/LHR/CUST/2026**

Dated: 16.09.2026 \* RO Lahore

**Mr. Asad Ahmad,**  
134/C, Al-Ahmed Garden,  
Manawan, Lahore

... Complainant

**Versus**

**The Secretary,**  
Revenue Division,  
Islamabad

... Respondent

|                              |   |                             |
|------------------------------|---|-----------------------------|
| Dealing Officer              | : | Ms. Adila Rehman, Advisor   |
| Authorized Representative    | : | Nemo                        |
| Departmental Representatives | : | Ms. Sara Batool, DC Customs |
| Date of Hearing              | : | 12.10.2026                  |

**FINDINGS**

This complaint was filed against the Directorate General of Customs Valuation and Collectorate of Customs Appraisement-West, Customs House, Karachi, in terms of Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000, for issuance of Valuation Ruling No.2105/2026 dated 28.07.2026.

2. After registration of the instant Complaint, a notice was issued to the Complainant vide this Office letter dated 17.09.2026 requiring him to submit the following documents:

- (i) FTO Form-A
- (ii) Solemn affirmation
- (iii) Any other supporting documents
- (iv) Complaint paper duly signed by Complainant
- (v) Copy of CNIC

Nevertheless, the Complainant did not provide the requisite documents. The case was also fixed for hearing on 12.10.2026. The DR attended the hearing but the Complainant did not bother to attend the hearing despite telephonic calls from this Office.



3. In view of the above, it seems that the Complainant is not interested to pursue his Complaint. The Complaint is, therefore, rejected in limine on this score alone.

4. It is also pertinent to mention here that jurisdiction of Federal Tax Ombudsman is barred into matters relating to the Valuation/Classification against which legal remedy of appeal, review, or revision is available under the relevant tax legislation. Accordingly, the instant complaint did not fall within the jurisdiction of this Office in terms of Section 9(2)(b) of the FTO Ordinance, 2000.

5. In view of supra, the proceedings are dropped and case file consigned to record.

Dated: 22 OCT 2026

(M. Zafar ul Haq Hijazi)  
Federal Tax Ombudsman

