

THE FEDERAL TAX OMBUDSMAN ISLAMABAD

COMPLAINT NO.18029/ISB/IT/2026

Dated:13.10.2026* HQ Islamabad

Mr. Faisal Rehman Khan,

(Registration No: 3740586290031)

C/o Hassan Javed,

Office B-1, Safari Arcade, Defence Road, New
Lalazar, Rawalpindi.

...Complainant

Versus

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer	:	Mr. Muhammad Naseer Butt, Advisor
Authorized Representative	:	None
Departmental Representative	:	Mr. Muhammad Usman, Technical Support Officer, PRAL, FBR
Date of hearing	:	20.10.2026

FINDINGS/RECOMMENDATIONS

The complaint was filed under Section 10(1) of the Federal Tax Ombudsman Ordinance 2000 (FTO Ordinance) for not resolving the issue of non-access to IRIS. The case was fixed for hearing on 20.10.2026. The DR from PRAL, FBR attended. However, the complainant and DRs from RTO, Islamabad and from DG (IT & DT), FBR neither joined the proceedings nor submitted comments. Arguments were heard and record perused and complaint is disposed of on the basis of available record as under.

2. The complainant is an overseas Pakistani currently residing in the USA. He stated that he urgently needs to recover the password of his FBR Iris account to file his income tax return for tax year 2026. He further stated that he had provided a copy of his passport and photographs; however, the RTO, Islamabad, rejected his request on the grounds that password recovery is possible only

* Date of registration with FTO Secretariat



through a mobile number registered in his name. The complainant has, therefore, requested this Forum to make a suitable way so that the Non-Residents can recover their passwords without having register number.



3. During hearing on 20.10.2026, the PRAL, FBR filed written comments wherein, they stated that as per the policy currently implemented by the Board (FBR), the registered mobile number must be active and registered in the complainant's own name in order to receive the verification codes required for account recovery. At present, there is no alternative channel or procedure for obtaining the verification codes/OTP. Therefore, explicit directions from the Board (FBR) are required in this matter, and the case should be forwarded to the Domain Team (FBR) for further guidance and necessary action.

4. However, it is noted that DG (IT & DT), FBR and Chief Commissioner-IR, RTO, Islamabad have failed to file parawise comments to allegations of the complainant and also failed to attend hearing despite service of notices. **The Chairman FBR is advised to look into this lapse on his own and take appropriate action against the delinquent officers for disregarding statutory notices and ensure that no such lapse occurs in future.**

5. Perusal of the complaint and available record shows that the complainant, being an overseas Pakistani, has been unable to access his Iris account solely because the verification/OTP code is being sent to his registered Pakistani mobile number, which is not accessible to him while residing abroad.

6. It is noted that the complainant had previously approached the department through the Pakistan Citizen Portal/Prime Minister's Delivery Unit (PMDU) vide Complaint No. PU160926-92824447

regarding recovery of his Iris account password. However, despite the earlier complaint, the issue remains unresolved, compelling the complainant to approach this Forum for redressal of his grievance. Thus, the matter, therefore, cannot be treated as a mere technical difficulty, particularly when the department was duly apprised of the complainant's inability to receive the verification code and the consequent inability to access his Iris account.

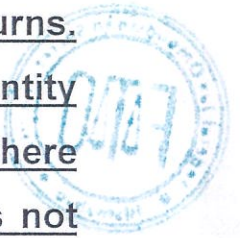


7. The continued failure to provide an alternative means of authentication, update of the registered mobile number or restoration of Iris access has effectively deprived the complainant of access to essential tax-filing and compliance facilities. The situation assumes greater significance in view of the approaching statutory filing deadline, as continued denial of access may expose the complainant to avoidable compliance difficulties and possible consequences for no fault attributable to him. The identical issue has already been decided by this office in complaint No. 09872/ISB/IT/2026 decided on 07.07.2026, which was resolved by the RTO, Rawalpindi by incorporating cell number and email of the complainant's wife using **Family Tree Option**. The said task was completed by the LRO following intervention of this office. The issue was successfully resolved and statement of the complaint wife is on record to the effect that the matter has been resolved in the above manner.

8. The prolonged inaction, despite availability of corrective mechanism as stated above through the use of Family Tree Option, and despite repeated approaches to the designated facilitation channels reflects inattention, neglect and failure to discharge an administrative duty in a fair, reasonable and effective manner constitutes maladministration in term of section 2(3)(ii) of the FTO Ordinance.



9. However, in view of the repeated complaint on the same issue, the Chairman, FBR is advised to devise a dedicated, secure and fully functional Iris facilitation mechanism for overseas Pakistanis to address issues relating to password recovery, account access, registered mobile number/email updation, verification codes and filing of income tax returns. The mechanism should provide effective remote identity verification and alternative authentication channels where SMS-based verification on a Pakistani mobile number is not accessible while the taxpayer is abroad, thereby eliminating the need for physical presence in Pakistan for routine Iris access and compliance matters.



10. In order to resolve the immediate issue, the following line of action is recommended:

RECOMMENDATIONS:

11. FBR to:

- (i) direct the Chief Commissioner-IR, RTO, Islamabad to facilitate restoration of the complainant's IRIS access through Family Tree Option as already implemented in a previous complaint mentioned above or alternative mechanism, including verification through his authorized representative within 5 days; and
- (ii) report compliance within 7 days.

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

Dated: **22 OCT 2026**