

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

Complaint No.18291/ISB/IT/2026

Dated:19.10.2026* HQ Islamabad

Mr. Muhammad Zeeshan Ahmed

Office # 879 Kurta Gali # 2,
Karachi

... Complainant

V e r s u s

The Secretary,
Revenue Division,
Islamabad

... Respondent

Dealing Officer	: Mr. Shaukat Mahmood, Advisor
Authorized Representative	: -
Departmental Representative	: -
Date of hearing	: -

FINDINGS/RECOMMENDATIONS

This complaint was filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 regarding non-depositing and undue delay in crediting the complainant's approved income tax refund for Tax Year 2025 amounting to Rs. 47,784/- into his registered bank account. The complainant submits that his income tax refund for Tax Year 2025 was duly sanctioned and an order under Section 170(4) was issued on 19.05.2026 following earlier proceedings before this Forum. However, despite the refund order showing a processed status, the approved amount has not actually been deposited, transferred, or credited into the complainant's registered bank account by Centralized Income Tax Refund Office (CITRO), FBR and the concerned IT authorities.

2. The record and departmental communications have been examined. The order under Section 170(4) dated 19.05.2026 explicitly confirms that the refund order stands issued, verified through IRIS/ITMS, and approved by the competent authority.

3. The persistent delay on the part of the Chief (CITRO), FBR in transferring and crediting the sanctioned refund amount into the registered bank account of the taxpayer, despite a completed and processed refund order, reflects administrative inertia and technical glitch. Prolonged retention of money legally belonging to a taxpayer after formal sanctioning of the refund order constitutes administrative apathy.

4. The failure of the respondent authorities, particularly Chief (CITRO), FBR and its IT Wing, to transfer and credit the sanctioned refund of Rs. 47,784/- into the complainant's bank account in a timely manner constitutes inaction, delay, and neglect, amounts to maladministration under Section 2(3)(ii) and (v) of the FTO Ordinance, 2000. Personal hearing is not required in terms of Section 15 of the FOIR Act, 2013 as refund orders have already been passed and only transfer of amount is pending with CITRO, FBR.

RECOMMENDATIONS

5. FBR to direct:

- (i) the Chief (CITRO), FBR, Islamabad to transmit and credit the sanctioned refund amount for the tax year 2025 directly into the complainant's updated, active IBAN bank account, without further delay; and
- (ii) report compliance within 15 days.

Dated: 23 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

