

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

C.NO.17492/ISB/IT/2026

Dated: 04.10.2026 - HQ* Islamabad

Ms. Iffat Shafi

House No.50, Street 20,
T&T Society, F-17/2,
Islamabad
(C.No.17492/ISB/IT/2026)

...Complainant

V e r s u s

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer	: Mr. Shaukat Mahmood, Advisor
Authorized Representative	: Complainant (online)
Departmental Representative	: Mr. Zulfiqar Ali, DCIR, RTO, Faisalabad (online)
Date of hearing	: 20.10.2026

FINDINGS/RECOMMENDATIONS

This complaint has been filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 regarding unjustified delay in processing and release of income tax refund amounting to Rs. 81,714/- for Tax Year 2025 by Regional Tax Office, Faisalabad, Federal Board of Revenue (FBR).

Main facts of the case are that the Complainant, working as an Assistant Professor, e-filed a refund application under Section 170 of the Income Tax Ordinance, 2001 on 11.07.2026 for Tax Year 2025, claiming a refund amounting to Rs. 81,714/- arising on account of excess tax deductions and teacher rebate eligibility. Despite the lapse of the statutory time period mandating disposal within the prescribed timeframe of sixty days, the Department failed to process and dispose of the refund application under Section 170(4) of the Ordinance within time. Hence, filing the instant complaint.

3. The complaint was sent for comments to the Secretary, Revenue Division, Islamabad in terms of Section 10(4) of the FTO Ordinance read with

Section 9(1) of Federal Ombudsmen Institutional Reforms Act, 2013. In response thereto, the Department failed to submit formal parawise comments within the stipulated time period.

4. Case was fixed for hearing on 20.10.2026. The Complainant and Departmental Representative attended the hearing online and reiterated their respective positions.

5. During hearing and review of the case record, it was observed that the refund application for Tax Year 2025 was duly e-filed on 11.07.2026 along with supporting tax returns and salary slips, but no refund order or payment had been issued by the Department till date. The Department was required to dispose of the refund application within sixty days under the law but failed to do so.

FINDINGS:

6. In the light of Para-5 supra, this delay is manifestation of Departmental neglect, inattention and ineptitude in discharge of its duties and the same is tantamount to maladministration in terms of Section 2(3)(ii) of the FTO Ordinance, 2000.

RECOMMENDATIONS:

7. FBR to direct:

- (i) the Commissioner-IR, (Refunds) RTO, Faisalabad to process the refund claim of the Complainant for Tax Year 2025 in accordance with law, after providing adequate opportunity of being heard; and
- (ii) report compliance within 30 days.

Dated: 23 OCT 2026



(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

