

**THE FEDERAL TAX OMBUDSMAN  
ISLAMABAD**

**Complaint No.16860/SGD/IT/2026**

Dated: 18.09.2026\* R.O, Sargodha

**Mr. Rehmat Ullah,**  
Street No 6, House No 340C,  
New Abadee Kot Fareed  
Near Makki Masjid, Sargodha. ... Complainant

**V e r s u s**

The Secretary  
Revenue Division ... Respondent  
Islamabad.

|                             |                                                  |
|-----------------------------|--------------------------------------------------|
| Dealing Officer             | : Mr. Shaukat Mahmood, Advisor                   |
| Authorized Representative   | : Complainant (online)                           |
| Departmental Representative | : Ms. Amna Niaz, DCIR, RTO, Sargodha<br>(online) |
| Date of Hearing             | : 13.10.2026                                     |

**FINDINGS**

The complaint has been filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) against non-issuance of refund for Tax Year 2025 by Regional Tax Office (RTO), Sargodha, Federal Board of Revenue (FBR).



2. The complainant who is a teacher is aggrieved for non-issuance of refund of Rs.125,360/- for Tax Year 2025 regarding Income Tax deduced u/s 150 of the Income Tax Ordinance, 2001 (ITO) which was rejected by the department vide order u/s 170(4) of ITO, 2001 on 27.07.2026. Hence, the complainant reverted to this forum again.

3. The perusal of the record reveals that the same grievance, involving the same parties and subject matter, was already comprehensively decided by this Forum on 10.06.2026 in a Complaint No.06352/SGD/IT/2026. The findings therein attained finality as

\* Date of registration in FTO Sectt.

neither any review nor any representation before the Hon'ble President of Pakistan was filed. Under Section 9 and Section 10 of the Establishment of the Office of Federal Tax Ombudsman Ordinance, 2000, this Forum cannot re-investigate a closed, decided matter. The present complaint is heavily barred by the principle of *Res Judicata*, which stops a party from filing multiple claims over the same grievance. In addition, the Complainant submitted a solemn affirmation on oath via a signed affidavit through "FTO Form A" dated 21.09.2026, stating that no prior complaint on this subject had been lodged with this forum. This statement is demonstrably false and constitutes a deliberate attempt to mislead a statutory forum and abuse the process of law. Submission of a deliberately fraudulent affidavit attracts perjury, which is a serious offence, as it can be used to usurp the power of the courts, resulting in miscarriage of justice. A false solemn affirmation on an affidavit also violates Section 193 of the Pakistan Penal Code (PPC).



4. In view of the above legal position and the circumstances of the case, this forum is unable to exercise its jurisdiction in the instant matter due to the limitation imposed under Section 9(2)(b) of the FTO Ordinance, 2001. The complainant/taxpayer has already been advised to avail the remedy available before the CIR (Appeals).

5. In view of the discussions supra, the complaint is hereby dismissed in limine as incompetent and non-maintainable. Accordingly, investigation is closed and case file be consigned to record.

(M. Zafar ul Haq Hijazi)  
Federal Tax Ombudsman

Dated: 23 OCT 2026