

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

Complaint No.17720/KHI/ST/2026

Dated: 08.10.2026* R.O. Karachi.

Mr. Muhammad Siraj,

....Complainant

Prop. of M/s. Jawad Brothers

CNIC No. 4250108813183

Plot No. A/15-D/1,

Industrial Area, S.I.T.E., Karachi

Versus

The Secretary

Revenue Division

Islamabad.

....Respondent

Dealing Officer

: Mr. Badruddin Ahmad Quraishi, Advisor

Authorized Representatives

: Mr. Faraz Haroon, Adv

Departmental Representatives

: Mr. Syed Luqman Ali, ADIR, RTO-II, KHI

Date of hearing

: 20.10.2026

FINDINGS/RECOMMENDATIONS

The complaint has been filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) against failure to restore suspension order and provide a Certified True Copy (CTC) of the suspension order & notices.

2. Briefly, M/s. Jawad & Brothers stated that its Sales Tax Registration Number (STRN) was suspended with effect from 10.09.2026 without service of a pre-suspension notice and suspension order and without providing an opportunity of hearing. The Complainant submitted applications dated 23.09.2026 and 01.10.2026, along with the prescribed fee challan under Section 69 of the Sales Tax Act, 1990, seeking certified copies of the suspension order and the relevant pre-suspension notice; however, the Respondents allegedly failed to provide the



documents despite repeated visits by its counsel. It was contended that the Respondents' failure to issue certified copies, serve the relevant notices and orders in accordance with Section 56 of the Sales Tax Act, 1990, and provide an opportunity of hearing violated the principles of natural justice. The Complainant, therefore, requested restoration of its STRN and directions to provide a certified copy of the suspension order; hence, this complaint.

3. The complaint was referred to the Secretary, Revenue Division, for comments, in terms of Section 10(4) of the FTO Ordinance, read with Section 9(1) of the Federal Ombudsman Institutional Reforms Act, 2013. In response, the CIR, Zone-II, RTO-II, Karachi vide letter dated 15.10.2026 has submitted comments stating that scrutiny of the sales tax returns and system-based data of M/s. Jawad & Brothers revealed an abnormal tax profile for the period July 2025 to June 2026, involving local sales of Rs.815,992,702/-, local purchases of Rs.753,720,948/- and imports of Rs.30,073,987/-, despite NIL net sales tax payment and substantial input tax accumulation. It further observed that purchases amounting to Rs.358,119,080/- were declared from unregistered persons, requiring verification of their genuineness and admissibility. The Department stated that physical verification conducted on 25.08.2026 failed to trace the declared business address. It maintained that a pre-suspension notice dated 25.08.2026 was dispatched through Pakistan Post, fixing a hearing for 01.09.2026, but neither anyone appeared nor a written reply was received. Consequently, the sales tax registration was suspended on 10.09.2026 under Section 21(2) of the Sales Tax Act, 1990, read with Rule 12 of the Sales Tax Rules, 2006. A subsequent show-cause notice dated 15.09.2026 was also



dispatched, fixing a hearing for 28.09.2026, which was likewise unattended. The Department denied the allegations of maladministration, asserting that the notices and suspension order were dispatched to the registered address and transmitted to the FBR electronic portal in accordance with Section 56 of the Sales Tax Act, 1990. It contended that the Complainant was afforded opportunities of hearing but failed to respond, and requested closure of the complaint as frivolous and baseless.

4. Arguments heard and records perused.

FINDINGS:

5. It is observed that due to abnormal tax profile for the tax period July 2025 to June 2026, involving local sales of Rs.815,992,702/-, local purchases of Rs.753,720,948/- and imports of Rs.30,073,987/-despite "NIL" net sales tax payment, and substantial input tax accumulation, a physical verification was conducted on 24.08.2026 at the declared address situated at Plot No. 98, Abbasi Nagar, Sector 11-G, North Karachi, Karachi Central. The deputed team vide letter dated: 25.08.2026 reported that the said address could not be traced out. Accordingly, the Deptt issued a pre-suspension notice on 25.08.2026 and served through Pakistan post No. UMS104117624 to provide an opportunity of being heard to the registered person. Due to non compliance, sales tax registration of the registered person was suspended on 10.09.2026 which was dispatched through Pakistan post No. UMS106865994. Afterward as per Rule 12 of the Sales Tax Rules, 2006, a show cause notice under section 21(2) of the Act was issued on 15.09.2026 for compliance on 28.09.2026 and dispatched through Pakistan post No. UMS106865995. But no compliance was made.



6. Examination of the record including tracking of UMS service reveals that a showcause notice for blacklisting has been issued on 15.09.2026 on the declared address through Pakistan post No. UMS106865995 but it was returned undelivered due to non existence already confirmed through physical verification by the Deptt dated 24.08.2026.. Hence, there is no maladministration in terms of section 2(3) of the FTO Ordinance on this account. The complainant may obtain the said SCN from the Deptt and submit reply for consideration by the Deptt on merit in accordance with the law.

7. As regards issuance of certified copy of the suspension order and showcause notice for blacklisting, the complainant has already paid the challan of Rs.500 on 23,09.2026. In terms of Section 69 of the Sales Tax Act 1990 (the Act) reproduced below, the department is bound to issue an attested duplicate of any sales tax document on payment of Rs. 100.

"69. Issuance of duplicate of sales tax documents.— An officer of Inland Revenue not below the rank of Assistant Commissioner may, on payment of one hundred rupees, issue an attested duplicate of any sales tax document as is available with the department or has been filed under this Act or rules made thereunder to a relevant registered person applying for the same."

The above provision does not place any restriction, except payment of Rs 100/ to issue an attested duplicate copy of any sales tax document. Failure to provide attested duplicate copies of the orders despite submission of an application is manifestation of Departmental neglect, inattention and ineptitude in discharge of its duties and the same tantamount to maladministration in terms of section 2(3) (ii) of FTO Ordinance.

RECOMMENDATIONS:

8. FBR to direct:



- i. the Commissioner-IR Zone-II, RTO-II Karachi, to issue certified true copy of suspension order and SCN for blacklisting immediately; and
- ii. report compliance within 15 days.



Dated: 23 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman