

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

**C.NOS. 17464, 17642, 17462, 17599, 17707, 17434, 17593,
17512, 17596 & 17430/MLN/IT/2026**

Dated: 03.10.2026 & others - HQ* Islamabad

Ms. Fariha Aziz

Professor Avenue, Safdar Imam Street
Shalimar Colony near Toyota Show Room
Bosan Road, Multan
(C.No.17464/MLN/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. Waleed Bin Saad, ACIR, RTO, Multan (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.118,607/- for Tax Year 2025 by Regional Tax Office, Multan, Federal Board of Revenue (FBR).

2. Main facts of the case are that the Complainant e-filed a refund application under Section 170 of the Income Tax Ordinance, 2001 on 13.01.2026 for Tax Year 2025, claiming a refund amounting to Rs.118,607/- arising on account of excess tax paid. 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 the Departmental Representative attended the hearing 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 13.01.2026 along with supporting salary statements and tax documents, but no final 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.**

7. The issues involved in complaints as detailed in Annexure-A are identical, i.e. deductions of income tax u/s 236K/C and other sections of ITO Ordinance, 2001 alleging delay in processing of refund applications beyond statutory time period of 60 days, as discussed in this complaint. All these cases/complaints also fall within the jurisdiction of CIR-Refund Zone, RTO, Multan. In the complaints by Teachers / Associate Professors / Professors / Researchers regarding



excess deduction of income tax u/s 149 of the ITO 2001 during the months of May and June 2025 on account of recovery of rebate allowed to the teachers in the past, the refund claims be processed under the law.

RECOMMENDATIONS:

8. FBR to direct:

- (i) the Commissioner-IR, (Refund Zone) RTO, Multan 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.

9. In view of above, findings/recommendations supra shall, *mutatis mutandis*, apply to all the complaints as given in **Annexure-A**.

10. Annexure A (page-3) forms the integral part of this order.



Dated: **23 OCT 2026**

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

Annexure-A

Sr#	Complaint No	Complainant Name
1.	17642/MLN/IT/2026	MALIK TAHIR NADEEM
2.	17462/MLN/IT/2026	SAJID MAQSOOD
3.	17599/MLN/IT/2026	AZAM ABBAS
4.	17707/MLN/IT/2026	MR. IRFAN MUSTAFA
5.	17434/MLN/IT/2026	MUHAMMAD JAVAID JAMIL
6.	17593/MLN/IT/2026	MUHAMMAD RAMZAN
7.	17512/MLN/IT/2026	MUHAMMAD TASLEEM
8.	17596/MLN/IT/2026	NASEER AHMAD
9.	17430/MLN/IT/2026	WASIM AKHTAR