

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

COMPLAINT NO.16942/LHR/IT/2026

Dated: 21.09.2026* RO, Lahore

Mr. Imran Ali,

06 Lahore Block C (Ext) Asim Town,
Harbanspura,
Lahore.

...Complainant

Versus

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer	:	Mr. Muhammad Jamil Bhatti, Advisor
Appraised by	:	Mr. Khalid Javed, Advisor
Authorized Representative	:	Mr. Muhammad Ahmad, Advocate
Departmental Representative	:	Ms. Zonaira Khalid, Advocate
Date of Hearing	:	20.10.2026

FINDINGS / RECOMMENDATIONS

The above-mentioned complaint was filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) against delay in transferring complainant's jurisdiction from RTO, Sialkot to RTO-II, Lahore.

2. Brief facts of the case are that the complainant, an individual, having (CNIC / NTN # 3450299643825/7124288-5) running business under name & style of "M/s Buxia Textile" (sale of cloth) at 06, Block C (Ext), Asim Town, Harbanspura, Lahore Cantt, Lahore. He has shifted from Sialkot to Lahore and changed his CNIC address from Sialkot to Lahore. He e-filed application on 10.09.2026 for change of jurisdiction from RTO Sialkot to RTO-II Lahore, which elicited no response despite lapse of considerable time. Hence, this complaint.

3. The complaint was sent for comments to the Secretary, Revenue Division, Islamabad, Chief Commissioner-IR, RTO-II, Lahore and Chief Commissioner-IR, RTO, Sialkot in terms of Section 10(4) of the FTO Ordinance read with Section 9(1) of the



Federal Ombudsmen Institutional Reforms Act, 2013. In response thereto, the Chief Commissioner-IR, RTO-II, Lahore vide letter dated 16.10.2026 had already issued no objection certificate in favour of the complainant.

4. The complaints were also referred to the Chief Commissioner-IR, RTO, Sialkot for comments. In response thereto, The Commissioner-IR, Sialkot Zone, RTO, Sialkot vide letter 07.10.2026 submitted parawise comments stating therein that as per report, business premises of the applicant/taxpayer is located at 06, Lahore, Block C(Ext) Aasim Town, Harbanspura, Lahore Cantonment and as per clause (a), sub section (5) of Section 209, Law full jurisdiction falls under the jurisdiction of RTO-II Lahore. Since territorial jurisdiction in the case lies with RTO-II Lahore, therefore, they had no objection on transfer of jurisdiction to RTO-II Lahore. Furthermore, the concerned ACIR Unit-05 has reported that the Inland Revenue Officer WHT Unit-18, RTO Sialkot has intimated to concerned unit -05, vide letter No. 23 dated 29.09.2026 that arrear demand on account of Withholding tax at Rs.3,131,551/- for T.Y 2020, Rs. 5,557,675/- for Tax Year 2024 aggregating to Rs.8,689,226/- is outstanding against the complainant. However, the complainant has filed appeals before the Commissioner Inland Revenue (Appeals), Sialkot which are still pending. Furthermore, assessment proceeding for tax year 2021 and 2022 are under process. Notices under Rule 44(4) of the Income Tax Rules, 2002 have been issued to the complainant by the Inland Revenue Office, WHT Unit-18, RTO Sialkot.

5. During the course of hearing, the DR of RTO-II, Lahore stated that he has no objection if jurisdiction is transferred from RTO, Sialkot to RTO-II Lahore. NOC has already been issued in favour of the complainant. The AR of the complainant reiterated the stance taken in the complaint.



6. Both the parties were heard and available record perused.
7. Perusal of record reveals that CNIC address of complainant is now of Lahore, Form 181 as per ITMS reflects Lahore address, and business premises is physically located at Harbanspura, Lahore Cantt. Under FBR Jurisdiction Order issued under Section 209 of Income Tax Ordinance, 2001, jurisdiction of an individual is determined on the basis of place of business and residential address as per CNIC. Both RTO-II Lahore and RTO Sialkot have issued NOCs for transfer. Pendency of WHT demand of Rs.8.6 million for which appeals are pending before Commissioner (Appeals), Sialkot and proceedings under Rule 44(4) of Income Tax Rules, 2002 for Tax Years 2021 & 2022 cannot be made basis to withhold transfer of jurisdiction. After transfer, such pending proceedings and outstanding demand shall stand transferred to and be pursued, recovered and decided by the new filed formation of FBR i.e. RTO-II Lahore as per law. Both of the concerned filed formations have issued NOCs for transfer of jurisdiction and now matter is pending with the Secretary (Jurisdiction), FBR.

RECOMMENDATIONS:

8. In view of the above, Secretary (Jurisdiction), FBR, Islamabad is directed to decide the jurisdiction of the complainant in the light of NOCs issued by the respective RTOs, as per law and report compliance within 30 days.

Dated: 23 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

