

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

COMPLAINT NO. 16836/LHR/IT/2026

Dated: 18.09.2026* R.O, Lahore

Mr. Amjad Javed,
H.No.450, Block # 1,
Township,
Lahore.

...Complainant

Versus

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer	:	Mr. Muhammad Jamil Bhatti, Advisor
Appraised by	:	Mr. Khalid Javed, Advisor
Authorized Representative	:	Complainant in person
Departmental Representative	:	Mr. Masud Humayun, DCIR, RTO-I, Lahore
Date of Hearing	:	12.10.2026

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-I, Lahore.

2. Brief facts of the case are that the complainant, bearing CNIC No. 34502-1535148-7, residing at H.No. 450, Sector D-1, Block No.1, Township, Lahore, is a senior citizen taxpayer who permanently shifted his residence from Narowal to Lahore in 2019, after retirement from Pakistan Railways. His CNIC also shows permanent address of Lahore. He applied on 19.08.2026 for transfer of his tax jurisdiction from RTO, Sialkot to RTO-I, Lahore but no action has been taken till date. He was advised by FBR Helpline to personally visit RTO, Sialkot. Being 61 years old, it is extremely difficult for him to travel to Sialkot due to age and medical



limitations. He requested that his jurisdiction be transferred to RTO-I, Lahore on the basis of CNIC address through online verification via IRIS without insisting on personal appearance. But as the FBR authorities have not done the needful despite repeated requests. Hence, 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 the Federal Ombudsmen Institutional Reforms Act, 2013. In response thereto, the Commissioner-IR Sialkot Zone, RTO, Sialkot vide letter dated 09.10.2026 submitted comments the Commissioner-IR, Sialkot Zone, RTO Sialkot vide letter dated 09.10.2026 submitted that the complainant is a salaried individual filing returns at RTO Sialkot. No outstanding tax demand is pending against him. Since his present residential address falls within the territorial jurisdiction of RTO-I, Lahore, they have no objection to transfer his jurisdiction to RTO-I, Lahore.

4. The Chief Commissioner-IR, RTO-I, Lahore vide letter dated 06.10.2026 forwarded comments of CIR, Zone-II, RTO-I, Lahore contending that jurisdiction is determined on the basis of declared business address and as no business address is available on record, the request cannot be acceded to.

5. During the course of hearing, the complainant stated that he retired from Railway on 31.03.2025. Now he is a pensioner and doing no business. His permanent address is that of Township, Lahore, where he purchased his residence in 2019. The DR of RTO-I, Lahore reiterated the stance taken in the parawise comments.



FINDINGS:

6. Perusal of record indicates that the complainant's request for transfer of jurisdiction from RTO, Sialkot to RTO-I, Lahore is pending without any action by the concerned authorities. The RTO, Sialkot has issued NOC and has no objection if the jurisdiction is transferred to RTO-I, Lahore. The objection raised by RTO-I, Lahore on the ground of non-availability of business address is not legally sustainable. The complainant is admittedly a retired pensioner and not doing any business. For salaried / pensioner / individual with no business, jurisdiction is to be determined on the basis of residential address as per CNIC under Section 209 of Income Tax Ordinance, 2001 and FBR's Jurisdiction Order. Insisting a senior citizen to travel to another city for a routine administrative matter, despite availability of electronic verification, and delaying the action on the request of the complainant tantamount maladministration under Section 2(3)(ii) of the FTO Ordinance, 2000. RTO, Sialkot has already issued NOC for transfer of jurisdiction. Now the matter is pending at the end of the Secretary Jurisdiction (HQ) FBR, Islamabad.

RECOMMENDATIONS:

7. In view of supra, the Secretary Jurisdiction (HQ), FBR, Islamabad is directed to decide the jurisdiction of the complainant in the light of comments/NOC submitted by both the field offices, as per law and report compliance within 30 days.



Dated: 23 OCT 2026
U.f

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman