

THE FEDERAL TAX OMBUDSMAN ISLAMABAD

COMPLAINT NOS. 15835 & 15836/LHR/IT/2026

Dated: 31.08.2026* R.O, Lahore

- (i) **Mr. Imran Yousaf,**
& ...Complainant
(ii) **Mr. Irfan Yousaf,**
H.No.294-D-1, M.A Johar Town,
Lahore.

Versus

The Secretary,
Revenue Division,
Islamabad. ...Respondent

Dealing Officer : Mr. Muhammad Jamil Bhatti, Advisor
Appraised by : Mr. Khalid Javed, Advisor
Authorized Representative : Mr. M. Farooq Sheikh, Advocate
Departmental Representative(s) : Mr. Mazhar Ali, DCIR, RTO Gujranwala
(present online)
Ms. Hafsa Shahid, ACIR, RTO-I, Lahore
(present online)
Date of Hearing(s) : 22.09.2026 & 06.10.2026

FINDINGS

The above-mentioned complaints were filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) against delay in transferring complainant's jurisdiction from RTO, Gujranwala to RTO-I, Lahore. Both the complaints having similar issues involved, therefore, are being disposed of through a single consolidated order.

2. Brief facts of the case are that the complainants, individuals, details are as under:-

SR. NO.	COMPLAINANT NAME	CNIC/NTN	ADDRESS	ONLINE APPLICATION DATES
1	Mr. Imran Yousaf,	3410183136789 / 3638699-5	H.No.294-D-1, M.A Johar Town, Lahore.	28.04.2026
2	Mr. Irfan Yousaf,	3410126483827 / 3977295-7	H.No.294-D-1, M.A Johar Town, Lahore	02.05.2026

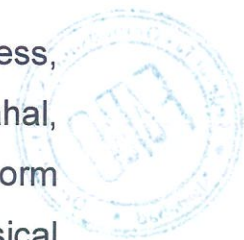
*Date of registration with FTO Secretariat

The complainant submitted that form 181 were also updated which shows the Lahore office of the business in its profile. The complainants requested for change of jurisdiction from RTO, Gujranwala to RTO-I, Lahore which elicited no response from the concerned quarters despite lapse of considerable time. Hence, these complaints.

3. The complaints were 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 Chief Commissioner-IR, RTO-I, Lahore vide letter dated 29.09.2026 stated that they had already issued no objection certificate vide letter No. 2797 & 2798/2026 dated 28.09.2026 in favour of the complainants and matter was accordingly forwarded to Chief (IR-Formations), FBR.

4. The complaints were also referred to the Chief Commissioner-IR, RTO, Gujranwala for comments. In response thereto, the Additional Commissioner-IR (HQs), RTO, Gujranwala vide letter dated 26.09.2026 forwarded parawise comments of the Commissioner-IR, Zone-II, RTO, Gujranwala regarding both complaints contending complaint-wise as under:

Mr. Imran Yousaf: The taxpayer changed his residential address, however, he still conducts his business at Saim Nalu, Kot Mahal, Sheikhupura Road, Gujranwala which still appears in registration Form under Section 181 of Income Tax Ordinance, 2001. As per physical verification, taxpayer is carrying on business in Gujranwala under the names (i) M/s Imran Traders (ii) M/s Imran Poultry Farms (iii) Prime Protein Mills (pictorial evidence having geo-tagging is enclosed). Contention that jurisdiction vests with RTO-I Lahore is devoid of merit. Therefore, NOC cannot be issued. No maladministration has taken place.



Mr. Irfan Yousaf: As per record on ITMS and Registration Form filed under Section 181 on IRIS portal, although taxpayer has changed his residential address to 47/C, Shafi Colony, Shalimar Town, Lahore, his business address is still registered at Khiali Adda, Sheikhpura Road, Gujranwala as reflected in Form 181. As per physical verification, taxpayer is carrying on business in Gujranwala under the names, Irfan Yousaf Traders and Irfan Poultry Farms (pictorial evidence having geo-tagging enclosed). Mere change of residential address does not establish shifting of business. Since business address continues at Gujranwala and business activities verified there, no basis for shifting jurisdiction. Jurisdiction continues to vest with RTO Gujranwala.

5. During the course of hearing, both AR of the complainants and DRs reiterated their respective stances as mentioned above. The AR stated that issue under discussion is transfer of jurisdiction of two individuals i.e. Mr. Imran Yousaf and Mr. Irfan Yousaf and not AOPs situated in jurisdiction of RTO Gujranwala. The DR of RTO-I, Lahore stated that they have already issued NOC in both cases. The DR of RTO Gujranwala stated that complainants are doing business and fall under jurisdiction of RTO Gujranwala both as members of AOPs as well as in individual capacity.

6 Both the parties were heard and record perused.

FINDINGS:

- (i) The Complainants Mr. Imran Yousaf and Mr. Irfan Yousaf sought transfer of individual jurisdiction from RTO Gujranwala to RTO-I Lahore claiming residence at Johar Town, Lahore, and receiving RTO has issued NOCs dated 28.09.2026.
- (ii) However, RTO Gujranwala has submitted that business addresses as per Form 181 filed under Section 181 of Income Tax Ordinance, 2001 still show Gujranwala i.e. Same Nala, Kot Mahal, Khiali Adda, Sheikhpura Road, Gujranwala, and physical verification with geo-tagged



pictures confirms business activities at Gujranwala under M/s Imran Traders, Imran Poultry Farms, Prime Protein Mills etc.

- (iii) It is further noted that Form 181 of Al-Imran Traders (AOP) shows office at 47/C, Sahafi Colony, Shalimar Town, Lahore, whereas business premises (shed) is at Main Sheikhpura Road, Khiali Adda, Gujranwala. Offices of three businesses are shown at H.No.294-D-1, M.A Johar Town, Lahore. Under Section 209(5)(c) of the Income Tax Ordinance, 2001 read with Rule 5(1)(c) of Sales Tax Rules, 2006, jurisdiction of non-company cases is determined on basis of place(s) of business. Mere declaration of an office at Lahore does not shift jurisdiction when actual business premises, plant, sheds and commercial activities remain at Gujranwala.
- (iv) While individual and AOP are distinct persons under Section 80 of the Ordinance, even individual business nexus in instant cases is at Gujranwala. NOC of receiving RTO is only recommendatory and not conclusive. Transfer merely on claimed address without updating CNIC and without shifting business to the new place would amount to an illogical base and would set a wrong precedent, if allowed.

7. In view of above, refusal by RTO Gujranwala to issue NOC is justified. Nevertheless, the Deptt needs to decide the pending application of the complainant. The Secretary, Jurisdiction, FBR is advised to dispose of the pending application for change of jurisdiction, by responding to the complainant in appropriate terms. Case be consigned to record.



(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

Dated: **23 OCT 2026**
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