

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

COMPLAINT NO.17083/ISB/ST/2026

Dated:24.09.2026* HQ Islamabad

Mr. Muhammad Javed Afzal, ...Complainant
(NTN/STRN: 7383380-5),
Diwan Market, Ghauri Road, Kot Dhamaik,
Sohawa.

Versus

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

Dealing Officer	:	Mr. Muhammad Naseer Butt, Advisor
Appraised by	:	Mr. Badruddin Ahmad Quraishi, Advisor
Authorized Representative	:	Nemo
Departmental Representative	:	Nemo
Date of hearing	:	20.10.2026

FINDINGS

The complaint was filed under Section 10(1) of the Federal Tax Ombudsman Ordinance 2000 for implementation of order of this forum passed on 20.08.2026 in complaint No. 13160/ISB/IT/2026. The case was fixed on 08.10.2026 for calling comments. The RTO, Rawalpindi filed comments, which were examined and placed on file. The complainant and DR did not join proceedings. Record perused, and the complaint is disposed of on the basis of available record as under.

2. The complainant approached this Forum seeking implementation of the order dated 20.08.2026 passed in complaint No. 13160/ISB/ST/2026. The relevant observations are reproduced below;

"9. The complainant is, therefore, advised to submit a fresh application through the prescribed online mechanism, duly accompanied by the Tax Year 2025 income tax return, bank statement and all other



relevant documentary evidence substantiating the proposed enhancement in capital/assets, as required under the applicable law and procedure. Upon submission of the requisite documents, the matter may be pursued with the concerned office in accordance with law. The complaint is accordingly disposed of, and the file be consigned to record."

3. The complainant further stated that in compliance with the above directions, he submitted the required documents to the Commissioner Inland Revenue, Jhelum Zone, Regional Tax Office, Rawalpindi, through a letter dated 04.09.2026. Furthermore, he could not submit a fresh application through the Iris online system because his previous application for revision of the Balance Sheet is still pending in the outbox, due to which the system does not permit submission of a fresh application for the same matter.

4. In view of the above technical/system limitation, the complainant submitted the complete application along with all requisite documents, including the tax year 2025 income tax return, bank statement and other relevant documentary evidence, through the aforesaid letter dated 04.09.2026. However, despite the lapse of more than 15 days, no action has so far been taken by the concerned official.

5. **The complainant prayed** to direct the concerned commissioner/officer to process and decide his application dated 04.09.2026 in accordance with law and in the light of the order dated 20.08.2026, particularly keeping in view that the fresh online application could not be submitted solely due to the pending application already lying in the Iris outbox. The complainant further prayed that the decision passed in Complaint No. 13160/ISB/ST/2026 dated 20.08.2026 may kindly be implemented in its true letter



and spirit and necessary directions may be issued to the concerned department to accept the application for revision of balance sheet pending in the outbox and allow him to file Sales Tax returns pending from April 2025 due to this issue.

6. The RTO, Rawalpindi filed written comments wherein they stated that, in consequence of the order of this forum in complaint No.13160/ISB/ST/2026 decided in favor of the department, the registered person furnished the requisite documents to substantiate its claim and the request for balance sheet modification has already been approved.

7. Since the complainant's grievance has been redressed with the intervention of this Office, no further proceedings are warranted. Accordingly, the case is closed, and the file is consigned to the record room.

Dated: 23 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

