

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

COMPLAINT NO.17586/KHI/IT/2026

Dated: 06.10.2026* RO, Karachi

Mr. Muhammad Shamim uddin
NTN 1224951
POC No.7924211000281
Flat No.604 Saima Paari Point,
North Nazimabad Block-H,
Karachi.

...Complainant

Versus

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer	:	Mr. Sahibzada Abdul Mateen, Advisor
Appraised by	:	Mr. Khalid Javed, Advisor
Authorized Representative	:	Mr. Muhammad Shamimuddin, Complainant
Departmental Representative	:	Mr. Laeeq Ahmed, OIR, RTO-II, Karachi
Date(s) of hearing	:	14.10.2026

FINDINGS / RECOMMENDATIONS

The complaint has been filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) against non-processing of application for cancellation of old NTN issued on cancelled CNIC and transfer of tax record to new NTN issued on Pakistan Origin Card (POC) by the Commissioner-IR, Zone-I, RTO-II, Karachi.

2. Briefly stated, the complainant is an Individual and is assessed to tax with RTO-II, Karachi. The complainant stated that his CNIC has been replaced with a new and valid Pakistan Origin Card (POC), No.79242-1100028-1 issued by NADRA after cancellation of ex-CNIC No.42101-1792046-3. On the basis of POC

* date of registration with FTO Sectt....

the complainant obtained a new NTN 1224951, which is claimed to be active in the FBR system.

3. The complainant filed application dated 29.07.2025 and multiple reminders to the Chief Commissioner-IR, RTO, Karachi requesting for cancellation of old NTN associated with the cancelled CNIC and transfer of all relevant tax records, history and data from the old NTN to new NTN issued to him on the basis of Pakistan Origin Card (POC). However, the Department did not take cognizance of the said application and failed to initiate any proceedings in that regard, hence the complaint earlier filed a complaint No.14072/KHI/IT/2026 dated 20.07.2026. The Federal Tax Ombudsman vide order dated 04.09.2026, issued following recommendations;

"8. *FBR to direct;*

- (i) *the Chief Commissioner-IR, RTO-II, Karachi to process the application for cancellation of old NTN and transfer of all relevant tax records, history and data from the old NTN to new NTN / POC issued him on the basis of Pakistan Origin Card (POC) as per law and procedure; and*
- (ii) *Report compliance within 30 days."*

4. The complainant contended that the Federal Tax Ombudsman's (FTO) above findings and recommendations had not actually been implemented by the Federal Board of Revenue (FBR) or the Regional Tax Office (RTO-II) in Karachi.

5. The complainant further asserted that actual position of his FBR / IRIS record remains unchanged. His previous / old NTN has not been closed / cancelled and tax data has not been properly transferred / merged into his new NTN 11224951. Hence, the complainant filed the instant complaint.



6. The complaint was referred to the Secretary Revenue Division, Government of Pakistan for comments and hearing by the Departmental Representative (D.R.), in terms of Section 10(4) of the FTO Ordinance read with section 9(1) of the Federal Ombudsmen Institutional Reforms Act, 2013.

7. The Departmental Representative during the hearing on 14.09.2026, submitted a letter from the Chief Commissioner-IR, RTO-II, Karachi addressed to the Director General (IT), Federal Board of Revenue, Islamabad, wherein in order to implement FTO's above Findings / Recommendations, stated that;

"2. It is stated that taxpayer had surrendered his old CNIC 4210117920463 cancelled by NADRA. After cancellation of CNIC, new NTN 1224951 against POC No.7924211000281 was issued which is currently active on the IRIS system. This office vide letter C.No.CCIR/SO-IV/FTO-14072/IT/RTO-II/KHI/2026/1243 dated 10.08.2026 has already requested the Board to transfer the record from old CNIC: 4210117920463 to new POC No.7924211000281 and NTN: 1224951.

3. In order to implement the recommendations of the Hon'ble FTO, NOC issued by the Commissioner is hereby attached for necessary action as per law & Rules."

FINDINGS:

8. The perusal of record reveals that the complainant had earlier filed a complaint bearing No. 14072/KHI/IT/2026 dated 20.07.2026 on the same issue, which was properly adjudicated and directions were passed to concerned authorities of FBR for implementation of the same. The instant complaint is just about non-implementation of earlier findings dated 04.09.2026, of this forum. The Deptt was given a time period of 30 days which got expired on 04.10.2026 and the complainant filed the instant complaint on 06.04.2026 i.e just two days after expiry of implementation time period. The issue at hand, is the non-implementation of earlier recommendations, which should be dealt with, accordingly, under the implementation



function. There is no need for fresh adjudication of the same issue. It amounts to wastage of time of this forum as well as of the FBR/Deptt and also of the complainant.

9. In view supra, the instant complaint is rejected in limini being an implementation matter. Nevertheless, the concerned Advisor, implementation is directed to take up this matter of non-implementation of this forum's earlier Recommendations dated 04.09.2026 with the tax authorities and submit an implementation report within 10 days to the Registrar, FTO, HQs for further necessary action or record, as the case may be.

10. The complainant is also advised to pursue this matter with the Advisor concerned for resolution of the issue.

11. Case file be consigned to record.



(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

Date: 27 OCT 2026

