

THE FEDERAL TAX OMBUDSMAN ISLAMABAD

COMPLAINT NO.17012/ISB/IT/2026

Dated:22.09.2026* HQ Islamabad

Mr. Imtiaz Ali,

(Registration No. 3740144277621),

Dhoke Sain Qaim Wali, PO Jabbar, Tehsil Gujar

Khan District Rawalpindi.

...Complainant

Versus

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer	:	Mr. Muhammad Naseer Butt, Advisor
Appraised by	:	Mr. Muhammad Tanvir Akhtar, Advisor
Authorized Representative	:	Complainant in Person (Video Link Hearing)
Departmental Representatives	:	(i) Mr. Amjad Ali Khan, DCIR, RTO, Rawalpindi (Telephonic Hearing) (ii) Mr. Muhammad Usman, Technical Support Officer, PRAL, FBR
Date of hearing	:	19.10.2026

FINDINGS/RECOMMENDATIONS

The complaint was filed under Section 10(1) of the Federal Tax Ombudsman Ordinance 2000 (FTO Ordinance) regarding the incorrect purchase and withholding tax information appearing against his CNIC in the FBR MIS/Iris system. The case was fixed for 08.01.2026 calling for comments. The Secretary (BDT-IR), FBR, PRAL and RTO, Rawalpindi filed parawise comments, which were examined and placed on file. However, on due date reply/para-wise comments were not received from CTO-II, Karachi. The case was fixed for hearing on 19.10.2026 and the respondents were directed to attend hearing along with parawise comments. The complainant and DRs from RTO, Rawalpindi and PRAL, FBR attended. However, the DR from FBR Hq and DR from CTO-II, Karachi neither



joined proceedings nor were comments filed. Arguments were heard and record perused and complaint is disposed of as per available record as under.

2. The complainant is, statedly, engaged in the footwear business under the name and style of "GK Shoes" and is aggrieved by the incorrect purchase and withholding tax information reflected against his CNIC in the FBR MIS/IRIS system. The complainant further stated that while preparing to file his income tax return for tax year 2026 he found substantial amounts of purchases and withholding tax reported against his CNIC by M/s Azee Agency (Withholding Agent Registration No. 4740170). The transactions are reported under Section 236H on account of purchase by retailers.



3. The complainant further stated that he never conducted any purchase transaction, business dealing, or other transaction with M/s Azee Agency. Furthermore, he is engaged in the shoes business, whereas the transactions reported by the above-mentioned withholding agent do not relate to his actual business activities. Therefore, the purchases and withholding tax information appearing against his CNIC is incorrect and does not belong to him.

4. The complainant further stated that he had already submitted an online complaint to FBR regarding this same issue under Complaint No. FBR-4002565-Y2J4J5. However, the previous complaint has been marked as "Resolved" by FBR, whereas the actual issue has not been resolved. The incorrect purchases and withholding tax entries are still appearing in his FBR MIS/Iris record, and the incorrect information has not been removed or corrected.

5. The complainant has requested this Forum to re-examine the matter rather than treating the previous complaint as resolved, as the underlying issue remains unresolved and continues to adversely affect his tax record and the filing of his income tax return. Furthermore, the incorrect information is also creating an apparent tax liability against him for transactions that he had never made. The complainant further requested to investigate and verify all purchase and withholding tax transactions reported against his CNIC by M/s Azee Agency; remove/cancel all incorrect purchase and withholding tax entries that do not belong to him and ensure that these incorrect transactions and the related withholding tax are not transactions have been reported against his CNIC and take appropriate action against the person/company responsible for the incorrect reporting, where applicable; take necessary measures to prevent such incorrect transactions from being reported against my CNIC in the future without a genuine transaction or proper verification; Correct and update my FBR MIS/Iris record after verification so that he can file his income tax return accurately and without any incorrect tax liability.

6. The RTO, Rawalpindi filed written comments wherein, they stated that upon verification of the particulars available on the FBR portal, it has been ascertained that the jurisdiction in respect of M/s Azee Agency, NTN No. 4740170-1, being the deducting person, vests with CTO-II, Karachi. Accordingly, the matter falls within the territorial and administrative jurisdiction of the said tax office, which is competent to examine, verify and adjudicate the factual and legal aspects of the complaint, including the genuineness of the transactions and the applicability and legality of tax deduction under Section 236H of the Income Tax Ordinance, 2001.





7. The Secretary (BDT-IR), FBR also endorsed the comments of PRAL and informed that no system glitch was involved in the instant case and matter requires investigation by the concerned tax officer to ascertain the reasons for reporting/withholding tax against the complainant's CNIC by third party. However, it is noted that Chief Commissioner-IR, CTO-II, Karachi and has failed to file parawise comments to allegations of the complainant and also failed to attend hearing despite service of notices.

8. FINDINGS:

- i. Perusal of complaint and record shows that the complainant is engaged in the footwear business under the name and style of "GK Shoes" and is aggrieved by the incorrect purchases and withholding tax information reflected against his CNIC in the FBR MIS/IRIS system. Record further shows that the following transaction is reflected in the complainant's Maloomat tab, as reproduced below:

Sl. No	Transaction Date	Tax Year	Section	Payment Type	Taxable Amount	Tax Amount
1	03-Jun-2026	2026	236H	64150803- Purchase by Retailers u/s 236H- Others	168,400	842
2	18-May-2026				186,200	951
3	26-Apr-2026				98,400	492
4	03-Apr-2026				246,000	1,230
5	03-Apr-2026				418,400	2,092
6	03-Apr-2026				413,800	2,069
7	03-Mar-2026				462,000	2,310
8	20-Feb-2026				490,800	2,454
9	15-Feb-2026				529,600	2,648
10	09-Feb-2026				876,800	4,384
11	06-Feb-2026				529,600	2,648
TOTAL					4,420,000	22,120

The transactions reflected in the complainant's Maloomat tab for tax year 2026 comprise purchases aggregating to Rs. 4,420,000/- and withholding tax of Rs. 22,120/-. The record further reveals that M/s Azee Agency (NTN: 4740170-1) reported purchase transactions aggregating to Rs. 4,420,000/- under Section 236H of the Income Tax Ordinance, 2001, against the complainant's CNIC, resulting in withholding tax of Rs. 22,120/-.

- ii. It is further observed that the CNIC of the complainant, had been misused and huge business transaction was conducted on behalf of the complainant through a firm registered in CTO-II, Karachi as M/s. Azee Agency. During hearing on 19.10.2026 the complainant requested this forum to investigate the reason these transactions have been reported against his CNIC.
- iii. The record further reveals that the complainant had already lodged an online complaint with FBR under Complaint No. FBR-4002565-Y2J4J5; however, the same was marked as "Resolved" without resolving the underlying grievance, as the disputed transactions continue to appear in his tax record. It is evident that the complaint involves a serious allegation of misuse of the complainant's CNIC and the reporting of transactions allegedly unrelated to him. Although the entries were reportedly generated through the withholding agent's statements and no system malfunction has been identified, these circumstances do not, by themselves, establish the genuineness or correctness of the transactions.
- iv. The matter, therefore, requires verification of the underlying purchase records, invoices, payment particulars, identity of the actual purchaser, and the basis on which the complainant's CNIC was reported against the transactions. Unless these aspects are examined by the competent tax authorities, the complainant's tax record will continue to reflect disputed transactions and withholding tax that he claims do not belong to him, potentially prejudicing the accurate filing of his income tax return and exposing him to unwarranted tax consequences.
- v. In view of the foregoing, the matter warrants a time-bound fact-finding inquiry by FBR to establish the genuineness of the reported transactions, determine whether the complainant's CNIC was used without his knowledge or authority, and identify responsibility, if any, for the incorrect reporting. Appropriate corrective action must



follow in accordance with the findings of the inquiry and the applicable law.

Inaction, inattention and ineptitude of the department in safeguarding the Complainant against fraudulent practices despite its earlier alarm is manifestation of maladministration in terms of section 2(3)(ii) of FTO Ordinance, 2000.

RECOMMENDATIONS:

9. It is recommended that:

- (i) Member-IR (Operations), FBR should initiate fact finding inquiry into the allegations of the complainant contained in his complaint as stated above and take appropriate and corrective action in accordance with law and share the findings;
- (ii) CCIR, CTO-II to take up the case of M/s Azee Agency (NTN: 4740170-1), an existing taxpayer of his formation; and
- (iii) report compliance within 30 days

Dated:
Azeem

27 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman