

THE FEDERAL TAX OMBUDSMAN ISLAMABAD

COMPLAINT NO.16746/ISB/IT/2026

Dated: 17.09.2026* HQ Islamabad

Mr. Sohail Inayat,
(Registration No. 3310007654091),
House No. 264, Street No. 06, Sector F-15/2,
Islamabad.

...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
Departmental Representative	:	Mr. Inayat ullah Khattak, AD (Audit), RTO, Islamabad
		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) against the non-correction of income tax code recorded as 236A (3) instead of 236A. The case was fixed for 08.10.2026 for calling comments. The Secretary (BDT-IR), FBR, PRAL and RTO, Islamabad filed parawise comments, which were examined and placed on file. However, on due date reply/para-wise comments were not received from LTO, Karachi. The case was fixed for hearing on 19.10.2026 and the department was directed to attend hearing along with parawise comments. The complainant and DRs from RTO, Islamabad attended. However, the and DR from the LTO, Karachi neither joined proceedings nor were comments filed. During hearing on 19.10.2026, the complainant produces supporting documents,



which were examined and placed on file. Arguments were heard and record perused and complaint is disposed of as per available record as under.

2. The complainant is aggrieved by the non-correction of the income tax section code in CPR No. IT-20250910-0101-1202244, in respect of income tax amounting to Rs. 633,000/- deposited on 10.09.2025. The complainant further stated that the section code was incorrectly recorded as 236A(3) instead of 236A. The complainant further stated that he purchased a Truck "Lot No. 1, Nissan Water Bowzer CP-87" through auction from Pakistan Airport Authority, Quetta, on 27.08.2025 for a total consideration of Rs. 6,330,000/-.

3. The complainant further stated that the income tax amount of Rs. 633,000/- was deposited on 10.09.2025 vide CPR No. IT-20250910-0101-1202244, however, the section code was recorded incorrectly as 236A(3) instead of 236A. The complainant further stated that he approached Mr. Taj Kakar, PAA (Finance), Quetta, regarding correction of the section code. He directed him to contact Mr. Taj Dar, PAA (Finance), Karachi. The complainant thereafter contacted Mr. Taj Dar and explained the matter in detail, but no corrective action was taken, and the complainant was again directed to contact Mr. Taj Kakar, Quetta.

4. The complainant further stated that his case falls within the jurisdiction of LTO Karachi, as the principal organization, Pakistan Airports Authority, Karachi (NTN: 1945826-6), is registered with LTO Karachi. The complainant further stated that the concerned official of PAA (Finance), is required to make the necessary request in writing for correction of the section code from 2356A(3) to 236A in CPR No. IT-20250910-0101-1202244 relating to income tax of



Rs. 633,000/-. The Complainant states that the incorrect section code occurred at the time of preparation of the challan.

5. The complainant further stated that he faced a similar issue in respect of a transaction with Heavy Mechanical Complex (HMC) Texila. In that matter, he submitted a similar request to HMC Texila, whereupon the concerned office lodged a request through the iris portal and pursued the matter with LTO Islamabad. Consequently, the relevant CPR was rectified. The complainant further stated that he wants to claim the benefit of the payment of Rs. 633,000/- under section 236A in his annual income tax return for tax year 2026.

6. **The complainant prayed** that the this forum may direct the Director (Finance), Pakistan Airports Authority, Karachi, to make the necessary request through the Iris portal of LTO Karachi for rectification of the section code in CPR No. IT-20250910-0101-1202244 from 236A(3) to 236A, in respect of income tax of Rs.633,000/- deposited on 10.09.2025, and to have the corrected record/CPR transmitted to the relevant CPR correction department of LTO Karachi. The requested correction will enable him to correctly claim the said payment under section 236A of the Income Tax Ordinance, 2001 and to file an accurate annual income tax return for tax year 2026 within the prescribed time.

7. The RTO, Islamabad filed written comments wherein, they stated that the taxpayer has not submitted an online application for correction of the CPR as informed by their CPR Coordinator. The RTO, Islamabad further stated that as per FBR's Circular no. 1(2)-SS(BDT)18-CPR/280845-R dated 30.12.2019, requests for correction/amendment of a CPR is required to be submitted online in accordance with the prescribed procedure. It is therefore requested that the taxpayer may be directed to apply online



application for correction in CPR as per the above mentioned FBR's circular.



8. The PRAL, FBR also filed written comments wherein, they stated that the taxpayer requested to approached the tax office necessary correction/update.

9. However, it is noted that Chief Commissioner-IR, LTO, Karachi has failed to file parawise comments to allegations of the complainant and also failed to attend hearing despite service of notices.

10. Perusal of the complaint and available record reveals that the complainant has approached this Forum seeking directions to the concerned department for correction of the income tax section code in CPR No. IT-20250910-0101-1202244, pertaining to tax of Rs. 633,000/- deposited on 10.09.2025. It is further noted that the complainant deposited the tax on 10.09.2025; however, the section code was inadvertently recorded as 236A (3) instead of 236A at the time of preparation of the payment challan.

11. During hearing on 19.10.2026, the DR from RTO, Islamabad informed that no application for correction of the CPR is pending before the department. The DR further stated that the complainant should submit an application for correction of the CPR in accordance with FBR circular dated 30.12.2019, so that the matter could be processed expeditiously. Accordingly, the complainant submitted an online application for correction of the CPR on 19.10.2026. A copy of the application has been obtained and placed on file.

12. It is further noted that in terms of para (4) of FBR Circular No. 1(2)-SS(BDT)18-CPR/280845-R dated 30.12.2019, where correction of a CPR falls within different territorial jurisdictions, the



Chief Commissioner receiving the e-application is required to electronically forward the same to the Chief Commissioner having jurisdiction over the office where the CPR was incorrectly recorded. Since the withholding agent, Pakistan Airports Authority, is an existing taxpayer of LTO, Karachi, the relevant CPR fall within the jurisdiction of LTO, Karachi for correction. Accordingly, upon receipt of the application through the prescribed channel, LTO, Karachi is required to examine and process the CPR correction requests in accordance with the applicable procedure and law.

13. In view of the foregoing facts, the complainant submitted an application for correction of the CPR on 19.10.2026. Accordingly, to facilitate the complainant in filing his income tax return for tax year 2026, the following recommendations are made:

- (i) the Chief Commissioner-IR, RTO Islamabad, is directed to forward the CPR correction application electronically to the concerned Chief Commissioner-IR, LTO Karachi, within 07 days for necessary action in accordance with the prescribed procedure;
- (ii) the Chief Commissioner-IR, RTO Islamabad to grant appropriate extension for filing of tax return for TY 2026 because correction of CPR has material impact on Complainant's tax liability;
- (iii) direct the Chief Commissioner-IR, LTO, Karachi to ensure that the correction in the CPR is done within 15 days from receipt of application from RTO, Islamabad; and
- (iv) report compliance above within 45 days.

Dated: 27 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman