

**THE FEDERAL TAX OMBUDSMAN
ISLAMABAD**

COMPLAINT NO. 15078/LHR/ST/2026

Dated: 17.08.2026*RO, Lahore

Mr. Muhammad Ahmad.

...Complainant

Prop; AH Associates, 2nd Floor,
Opposite Ramzan Ali Hospital
Mehtha Street, 16-E, Temple Road,
Lahore

Versus

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer	:	Mr. Ahmad Shuja Khan, Advisor
Appraised by	:	Mr. Muhammad Tanvir Akhtar, Advisor
Authorized Representative	:	Mr. Mehmood Ayaz
Departmental Representative	:	Mr. Nadeem Ahmad, RTO-II, Lahore
Date of hearings		25.08.2026 & 28.09.2026

FINDINGS/RECOMMENDATIONS

The above-mentioned complaint was filed against the Chief Commissioner Inland Revenue, RTO Lahore and others under section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) for non-provision of the certified suspension order of sales tax registration of the complainant despite repeated written requests.

2. Brief facts of the complaint are that the complainant is registered under the Sales Tax Act, 1990 and runs his business under the name and style of "AH Associates" (STRN: 0300390004082). The Commissioner Inland Revenue, Zone-I, RTO Lahore issued a show cause notice dated 01-06-2026, read with another notice dated 30-06-2026, alleging that the complainant had claimed input tax amounting to Rs. 22,313,880/- against purchases valuing Rs. 123,966,000/- from Sufi Steel Industries (Pvt) Ltd, a supplier declared blacklisted/suspended by the department. The

*Date of registration with FTO Secretariat

complainant submitted his reply dated 17.06.2026. The Commissioner Inland Revenue, Zone-I, RTO Lahore, thereafter suspended the complainant's sales tax registration but did not serve the suspension order on the complainant. As per the FBR's computerized system (IRIS), the suspension was recorded with effect from 01-07-2024, i.e., a date preceding the show-cause notice itself. The complainant approached the Commissioner Inland Revenue, Zone-I, RTO Lahore several times for issuance of the suspension order but without success. The jurisdiction of the case was subsequently transferred to the Commissioner Inland Revenue, Zone-IV, RTO Lahore, and the complainant, through a letter dated 06-08-2026, again requested the Commissioner Inland Revenue, Zone-IV, RTO Lahore to issue the certified copy of the suspension order in accordance with law, as the same is required to seek redress from the higher courts. Despite this, the department has failed to provide the suspension order to the complainant.



3. The complaint was 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, through a letter dated 18.08.2026. Nevertheless, no response was received from the department.

4. A hearing in the matter was held, attended by the Authorized Representative on behalf of the complainant, who reiterated the contents of the complaint. The Departmental Representative appeared on behalf of the respondents; nevertheless, he appeared without any parawise comments and could not explain the reasons for withholding the suspension order from the complainant.

FINDINGS:

5. It is an admitted position that the Commissioner Inland Revenue, Zone-I, RTO Lahore suspended the complainant's sales tax registration but did not serve the suspension order on him, although the said order carries retrospective effect from 01-07-2024, a date prior even to the issuance of the show-cause notice. Withholding a statutory order of such serious consequence directly affects the complainant's right and ability to seek judicial remedy against the suspension, without any lawful justification and despite repeated written requests, including the letter dated 06-08-2026. Such inaction on the part of the department is arbitrary, unlawful and without jurisdiction, which constitutes maladministration within the meaning of Section 2(3) of the FTO Ordinance, 2000.

6. In terms of Section 69 of the Sales Tax Act 1990 (the Act) reproduced below, the department is bound to issue an attested duplicate of any sales tax document on payment of Rs. 100.



"69. Issuance of duplicate of sales tax documents.— An officer of Inland Revenue not below the rank of Assistant Commissioner may, on payment of one hundred rupees, issue an attested duplicate of any sales tax document as is available with the department or has been filed under this Act or rules made thereunder to a relevant registered person applying for the same."

The above provision does not place any restriction, except payment of Rs 100/ to issue an attested duplicate copy of any sales tax document. It is very disturbing to point out that a taxpayer is to file a complaint even on such a petty matter for a certified true copy of his own document, resulting in a waste of the precious time of this forum.

7. The respondents' failure to submit para wise comments and appearance of DR at the hearing without any comments or explanation reflects a pattern of non-cooperation and evasive conduct. Such conduct deprives this Office of the departmental

version on record and is itself an independent instance of maladministration, over and above the primary grievance of non-provision of the suspension order.

8. The cumulative conduct of the respondents, namely, suspending the complainant's registration with retrospective effect, withholding the suspension order despite repeated requests, and failing to submit para-wise comments or appear with any explanation at the hearing, is tantamount to maladministration. This action warrants responsibility to be fixed on the officer(s) responsible for withholding the suspension order, with the assurance that such lapses are not to be repeated.



RECOMMENDATIONS:

9. In view of the above, FBR to direct:-

- i) the Commissioner Inland Revenue, Zone-IV, RTO Lahore to immediately issue the certified copy of the suspension order to the complainant, under intimation to this Office, strictly as per law;
- ii) the Chief Commissioner Inland Revenue, RTO Lahore to initiate an internal inquiry into the officers/officials responsible for withholding official correspondence and failing to submit timely comments before the FTO; and
- iii) report compliance within 30 days.

Dated: 27 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman