

THE FEDERAL TAX OMBUDSMAN ISLAMABAD

C.NOS. 17469 & 17470/SGD/IT/2026

Dated: 03.10.2026- HQ* Islamabad

Mr. Qaswar Abbas & 01 Other

Present Address: Via Bartolomeo

Chiaiarelli, No. 74, Napoli (NA), Italy.

Pakistani Address: Chot Dheeran, Tehsil

Malakwal, Mandi Bahauddin.

...Complainant

V e r s u s

The Secretary,

Revenue Division,

Islamabad.

...Respondent

Dealing Officer

Appraised by

Authorized Representative

Departmental Representative

Date of hearing

: Mr. Khalid Javed, Advisor

: Mr. Muhammad Naseer Butt, Advisor

: Nemo

: Ms. Amna Niaz, DCIR, RTO, Sargodha (V/Link)

: 20.10.2026

FINDINGS/RECOMMENDATIONS

This complaint bearing No. 17469/SGD/IT/2026 was filed by Mr. Qaswar Abbas, under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 against non-issuance of income tax refund claims aggregating to Rs. 3,603,582/- (Rs. 230,000/- for Tax Year 2020 and Rs. 3,373,582/- for Tax Year 2023). The complainant filed returns of income, followed by online refund applications under Section 170 of the Income Tax Ordinance, 2001 (the Ordinance) on 06.07.2026 for Tax Year 2020 (IRIS Barcode No. 100000280233885) and Tax Year 2023 (IRIS Barcode No. 100000280235449). The refunds arose due to tax deductions u/s 236K in connection with the purchase of immovable property. However, despite the lapse of significant time period, the department failed to process the refund applications, hence these complaints.

2. The complaints were referred to the Secretary, Revenue Division, Islamabad for comments under Section 10(4) of the FTO

*date of registration in FTO Sectt..



Ordinance read with Section 9(1) of the Federal Ombudsmen Institutional Reforms Act, 2013 on 06.10.2026. However, the department failed to submit any parawise comments or formal reply within the allowed timeframe, choosing instead to maintain absolute silence and inaction.

3. Hearing in this case was conducted on 20.10.2026, the DR of the department joined the proceedings, but AR/Complainant did not attend.

4. Perusal of the case record reveals that the complainant submitted the electronic refund applications u/s 170 for Tax Years 2020 and 2023 on 06.07.2026. According to the provision of Section 170(4) of the Income Tax Ordinance, 2001, the department was legally obligated to dispose of refund claims, in either way, within the stipulated time period of 60 days. The failure of the department to process the applications and issue speaking orders within the mandatory statutory period of sixty (60) days clearly demonstrates administrative neglect, apathy, and delay. The above position manifests Departmental inaction, delay and ineptitude which constitutes maladministration in terms of provision of Section 2(3)(ii) of the FTO Ordinance, 2000.

5. Further, the department has not responded to this Forum's notices for parawise comments, which is obligatory on the department to respond within the given time period. Member-IR (Operations) should take cognizance of this non-compliance of statutory notices issued by this forum by RTO Sargodha.

RECOMMENDATIONS:

6. FBR to direct:

- (i) the CIR (Refund Zone), RTO Sargodha to dispose of the pending refund applications of the complainant for Tax



Years 2020 and 2023 in accordance with law, after providing an opportunity of hearing; and

(ii) report compliance within 30 days.

7. The issues involved in complaint as detailed in Annexure-A is exactly identical, i.e, alleged delay in processing of refund application beyond statutory time period of 60 days, as discussed in this complaint. The Deptt has not furnished the comments for this complaint, as discussed above. In view of above, findings/recommendations supra shall, *mutatis mutandis*, apply to the complaint as given in **Annexure-A**.

8. Annexure A (page-3) forms the integral part of this order.

Dated: 27 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

Annexure-A

Sr#	Complaint No	Complainant Name	Tax Year	Amount
1	17470/SGD/IT/2026	Mukhtar Ahmed Gondal	2025	Rs. 1170720/-

