

THE FEDERAL TAX OMBUDSMAN ISLAMABAD

COMPLAINT NO.17033/KHI/IT/2026

Dated: 23.09.2026* RO, Karachi
(Tax Year 2017)

Mr. FAYYAZ HANAN

...Complainant

Registration # 4230108805524

38 – B/II, 8th Sunset Street
Phase-2, D.H.A., Karachi.

Versus

The Secretary,
Revenue Division,
Islamabad.

...Respondent

Dealing Officer	:	Mr. Sahibzada Abdul Mateen, Advisor
Appraised by	:	Mr. Muhammad Tanvir Akhtar, Advisor
Authorized Representative	:	Mr. Fayyaz Hanan, Complainant
Departmental Representative	:	Mr. Muhammad Javed, OIR, RTO-II, Karachi
Date(s) of hearing	:	06.10.2026

FINDINGS / RECOMMENDATIONS

The complaint has been filed under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) against the failure of the Commissioner Inland Revenue, Regional Tax Office-II, Karachi to ensure tax deposit from M/s. SLGTRAX, who deducted withholding tax u/s 155 but not deposited into government treasury.

2. Briefly stated facts are that the complainant is an Individual derives income from property on rent and assessed to tax with RTO-II, Karachi. The complainant alleged that the tenant, M/s SLGTRAX, failed to deposit the withheld tax into the government treasury, resulting in a missing tax credit on the Complainant's IRIS portal. In this regard the Complainant moved a detailed written complaint highlighting this default directly to the Respondent (Commissioner Inland Revenue, RTO-II, Karachi) dated 10-September-2026, which

* Date of registration with FTO Secretariat



was successfully delivered and received by the Respondent's office on 14-September-2026. The complainant further contended that despite the lapse of a reasonable time period, the Respondent has completely failed to provide an acknowledgment, response, or initiation of any action against the defaulting tenant. This inaction has created a problem for the Complainant in connection with the filing of annual income tax return for Tax Year 2026. Hence this complaint.



3. 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. The Chief Commissioner-IR, RTO-II, Karachi instead filing of Para-wise comments, transferred the complaint record to the Chief Commissioner-IR, CTO-II, Karachi on the point of jurisdiction, stating therein as follows;

"2. It is informed that complainant inadvertently mentioned name of withholding agent as (SLGTRAX) instead of actual withholding agent namely TRAX ONLINE (PVT) LTD. holding NTN 7930679, which falls under the jurisdiction of CTO-II, Karachi."

Later-on, the complainant has also through an email dated 29.09.2026, pointed out that the withholding agent was mistakenly referred to as "SLGTRAX"/ "Secure Logistics Trax Group Limited" whereas the actual tenant of his property and the entity that paid rent and deducted withholding under section 155 of the Income Tax Ordinance, 2001, is its 100% owned subsidiary, TRAX ONLINE (PRIVATE) LIMITED (NTN/ Registration No.7930679, PP/REG/INC No.0111649), which fall under the jurisdiction of CTO-II, Karachi and not RTO-II, Karachi."

4. Both the parties attended the hearings and made submissions, which were considered and record perused. From the examination of the details available on record, it is noted that the complainant taxpayer is an individual deriving rental income. He has let out his property to M/S TRAX ONLINE (PRIVATE) LIMITED (NTN/ Registration No.7930679, which falls under the jurisdiction of CTO-II, Karachi. He claimed that the tenant has deducted tax u/s 155 on the rent income for the period relevant to tax year 2026 but the same has not been allegedly deposited as the CPRN has not been given to him which rendered the filing of return of income for tax year 2026 incomplete.



5. FINDINGS:

- i. This case reflects the typical indifferent attitude of FBR functionaries who are least pushed about the miseries of taxpayers and the interest of revenue. In the instant case the Complainant has approached his RTO-II, explaining that tax deducted u/s 155 from his rental income has not been deposited by the Complainee/tenant entity. Instead of facilitating its taxpayer (who is unable to file tax return for TY 2026 without required CPR) and sharing the information with the sister IR field formation (CTO-II Karachi) which holds jurisdiction over Complainee, RTO-II 4 liner response is nothing but manifestation of glaring ineptitude.
- ii. The Complainee entity M/s **Trax Online (Pvt.) Ltd** operates as an e-commerce logistics and supply chain solutions provider in Karachi, which is now part of the **SLGTrax** platform following its acquisition by Secure Logistics Group. The Complainee entity provides Services like: Cash-on-delivery (COD), e-commerce fulfillment, warehousing, inventory management, overland and bulk cargo movement, and omni-channel supply chain solutions.

- iii. Incidence of inattention, inaction on the part of RTO-II, Karachi is manifestation of mal-administration in terms of section 2930(ii) of FTO Ordinance, 2000.

RECOMMENDATIONS:

6. FBR to direct,
- (i) the Commissioner-IR Zone-1 CTO-II Karachi to ensure the deposit of tax deducted u/s 155 of the Income Tax Ordinance 2001 by the taxpayer M/S TRAX ONLINE (PRIVATE) LIMITED (NTN/ Registration No.7930679),
 - (ii) the Commissioner-IR Zone-1 CTO-II Karachi to deliver the paid challan/CPRN to the complainant taxpayer enabling him in filing of return; and grant extension if so required for filing of return for TY 2026; and
 - (iii) report compliance within 15 days

Dated: 27 OCT 2026

(M. Zafar ul Haq Hijazi)
Federal Tax Ombudsman

