

**THE FEDERAL TAX OMBUDSMAN  
ISLAMABAD**

**COMPLAINT NO.15487/LHR/ST/2026**

Dated: 24.08.2026\* R.O. Lahore.

**Mr. Altaf Hussain,**

House No.664, Near Sheesh Mahal Sweets,  
Shadbagh, Lahore.

... Complainant

**V e r s u s**

The Secretary  
Revenue Division  
Islamabad

... Respondent

Dealing Officer

: Mr. Asem Iftikhar, Advisor

Appraised by

: Mr. Muhammad Tanvir Akhtar, Advisor

Date of Hearing

: 22.10.2026

**FINDINGS/RECOMMENDATIONS**

This Complaint was filed in terms of Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) against failure to take action on the Complainant's application for a biometric exemption.

2. Briefly, Complainant registered in sales tax since for more than 30 years and filed sales tax returns regularly. According to the Complainant, due to a newly enacted biometric validation rule introduced by the FBR, taxpayers are strictly required to undergo physical biometric / fingerprint scanning to successfully submit monthly sales tax returns. The Complainant, owing to his advanced age, suffers from faded/unscannable friction ridges, have attempted biometric verification at both, local FBR interfaces and NADRA e-Sahulat centers, but have consistently failed to recognize his fingerprints. Although a formal request to waive this biometric requirement was submitted to the departmental authorities on 12.02.2026, the department has failed to take action till date. Complainant prayed before this Forum that Deptt may be directed to



\* Date of registration in FTO Sectt.

exempt the condition of biometric.

3. The complaint was sent for comments to the Secretary, Revenue Division, in terms of Section 10(4) of the FTO Ordinance read with Section 9(1) of the Federal Ombudsmen Institutional Reforms Act, 2013. In response thereto, the Chief Commissioner Inland Revenue, Regional Tax Office (RTO-II), Lahore through letter dated 02.10.2026 informed that as per online verification of taxpayer profile, the Complainant's business jurisdiction (address: Altaf Manzil, 12 Naqi Road, Nila Gumbad, Lahore) is wrongly appearing in RTO-II, Lahore. The correct jurisdiction of the Complainant pertains to RTO-I, as per business address. Consequent to the NOC, the Additional Commissioner (HQ), RTO-II, Lahore via official letter No. CCIR/RTO/15792/2026/1543 dated 02-10-2026, officially transferred the complete operational record (consisting of one full volume) alongside this Federal Tax Ombudsman complaint to the Additional Commissioner (Hqrs), Regional Tax Office-I, Lahore on the point of absolute territorial jurisdiction.



4. This Office issued notice to CCIR, RTO-I, Lahore and CIR, Zone-IV, RTO-I, Lahore for comment alongwith hearing intimation on 05.10.2026. During hearing on 22.10.2026, DR informed that a letter by CIR has been forwarded to the CCIR, RTO-I, Lahore, wherein it is stated that the Complainant has provided a letter of NADRA. Verification Deptt (PSD Directorate) Islamabad regarding facilitation of citizens who are unable to get their biometric verification due to amputation/skin problem/worn out fingerprints, issued in pursuance of the directions of the Lahore High Court in W.P.No.8991/2017, alongwith a copy of his CNIC, which substantiates his stance. Thus, the CIR, Zone-IV, RTO-I, Lahore has verified the request of registered person after personal hearing/verification and found it to be justified and the report is submitted for approval and further instructions.

5. **Both the parties heard and record perused.**

**FINDINGS:**

6. This Forum observes that holding a senior citizen's statutory compliance hostage due to automated biometric failures constitutes a clear form of operational maladministration under the Federal Tax Ombudsman Ordinance, 2000. While the department has proactively rectified the structural anomaly by transferring the case files from RTO-II to RTO-I, the operational grievance remains unresolved, the taxpayer is still blocked from filing his tax returns due to systemic inflexibility regarding his age-related fingerprint condition. Administrative protocols must include reasonable accommodation safeguards for elderly or disabled citizens when automated biometric systems fail. The failure to take necessary action on the application filed on 12.02.2026 constitutes maladministration in terms of Section 2(3)(ii) of the FTO Ordinance, 2000.



**RECOMMENATIONS:**

7. FBR to;

- i) direct the DG-IT, FBR Islamabad to formulate and integrate a permanent "**Reasonable Accommodation Protocol**" within the Iris/PRAL portal. This feature should automatically provide alternative verification pathways for senior citizens or disabled individuals possessing certified unscannable friction ridges, preventing future instances of automated maladministration;
- ii) direct concerned CIR, RTO-I, Lahore, to facilitate the Complainant in filing of ST returns pending technical leeway evolved by DG-IT; and
- iii) report compliance within 30 days.

Dated: 27 OCT 2026

(M. Zafar ul Haq Hijazi)  
Federal Tax Ombudsman