



FEDERAL TAX OMBUDSMAN PAKISTANI



*25 years
of Dedication,
Commitment and
Excellence*



ANNUAL REPORT



2024

**A Quarter Century
of Combatting
Maladministration
and Providing
Speedy Justice**



_____.

_____ loves _____ justly.



Dedicated To

The valued taxpayers who reposed trust in the integrity of the relief mechanism of the FTO Secretariat for seeking quick and effective redressal of their grievances and to the officers and staff of this organization for making all-out efforts for providing quick relief to the aggrieved taxpayers.

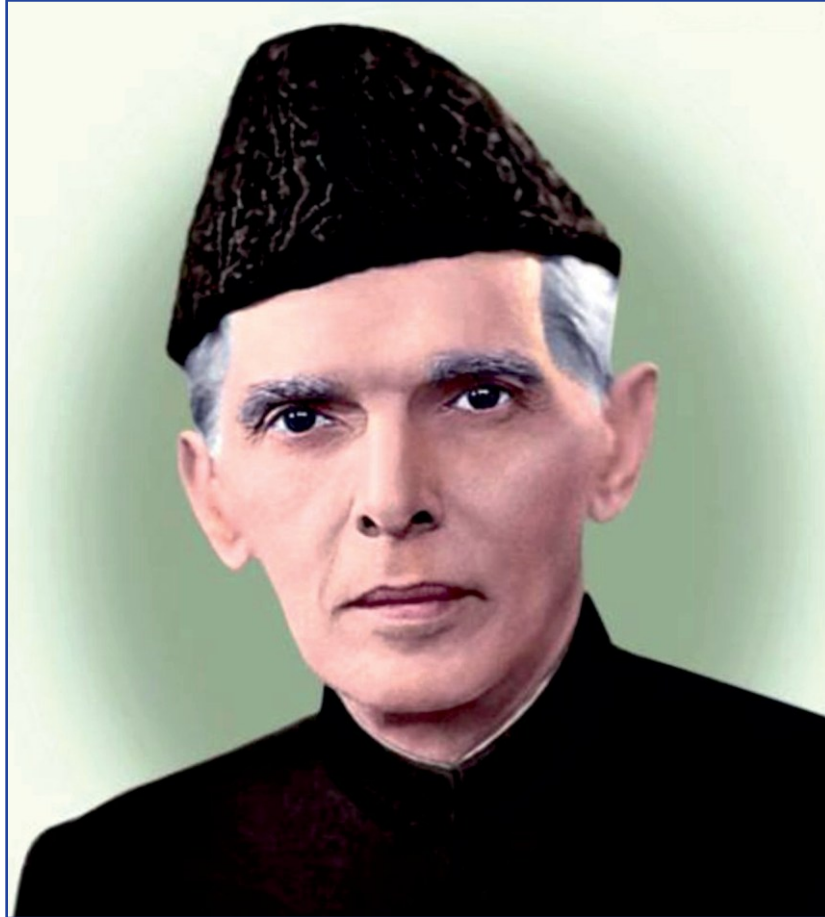


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Quaid-e-Azam Muhammad Ali Jinnah
Founder of Pakistan



**"Do your duty as servants to the people and the state,
fearlessly and honestly"**

Address to the Civil Servants in Peshawar on April 14, 1948.



Asif Ali Zardari
Honorable President Islamic Republic of Pakistan





Message from Asif Ali Zardari President of the Islamic Republic of Pakistan

Good governance is the cornerstone of a welfare state and the rule of law is the fundamental pillar of such governance. A welfare state is supposed to ensure transparency, fairness, and efficiency in its business while also providing avenues for justice through affordable and hassle-free processes. In developing countries like Pakistan, it is crucial to uphold these principles as access to justice remains limited, litigation is prolonged, and costs are often prohibitive.

The Federal Tax Ombudsman (FTO) serves as the representative of aggrieved taxpayers and provides them with speedy and cost-effective justice against the maladministration of tax authorities. I am glad that, since its inception in 2000, FTO has addressed thousands of complaints, combatting tax maladministration and ensuring justice. The FTO's mission is to investigate, diagnose, and resolve injustices caused by tax officials, offering swift and fair resolutions at minimal cost to taxpayers.

In 2024, the FTO resolved **12,914 of 13,506** complaints, with over **89.96%** of its decisions accepted by both complainants and the FBR. Refunds worth **Rs. 22793 Million** were recommended, sanctioned, and disbursed. Notably, the FTO initiated a greater number of Own Motion investigations and conducted more outreach and awareness sessions compared to the previous year.

I appreciate that the FTO has introduced innovative initiatives, including a Mobile App, FTO portal, digital SMS updates, and a dedicated YouTube channel. The establishment of five new regional offices in Abbottabad, Sargodha, Sukkur, Sialkot, and Mianwali is also commendable as it has expanded FTO's reach to remote areas, ensuring justice for more taxpayers.

I appreciate the FTO for its dedication and initiatives to enhance taxpayer support. I am confident these efforts will encourage more individuals to seek redressal for grievances and foster trust in the institution. I also urge taxpayers to seek the services of FTO for the redressal of their complaints against the maladministration and high-handedness of tax authorities.





Dr. Asif Mahmood Jah
(Hilal-i-Imtiaz) (Sitara-i-Imtiaz)
Federal Tax Ombudsman





FOREWORD

The Hon'ble Asif Ali Zardari

President of the Islamic Republic of Pakistan,

السلام عليكم ورحمة الله وبركاته!

It's a matter of great honor for me to present the Annual Report of this Institution for the year 2024. This is the 25th Annual Report of the institution since its inception and the fourth after my assumption of the office. This is a landmark report as it manifests that the Institution has completed 25 years of its life and is a fully grown-up body with more than two decades of service to the taxpayers and the nation at large.

2. Taking the benefit of vast and diverse administrative experience of more than 30 years at my credit in Federal Board of Revenue, I not only embarked upon improvement in the overall output & outcomes of our work but also formulated, inter-alia, the following guiding principles to explicate the essence of their functional parameters;

- Explicit intent to redress the grievances of taxpayers with compassion and empathy.
- Prompt intervention by the Office of the Federal Tax Ombudsman in cases seeking Informal Resolution.
- Substantial decrease in the time consumed in complaint redressal from 60 to 45 days.
- Implementation to be the predominant feature of the decisions made by this office.

3. Performance is measured through IT-based Key Performance Indicators (KPIs) which were devised, designed and developed through the use of Complaint Management Information System (CMIS) and Monthly Performance Review (MPR).

4. The office of the Tax Ombudsman also made organized and coordinated efforts with the use of latest Information and Communications Technology (ICT) interventions and engaged the complainants and the FBR through the digital platforms like use of Twitter, WhatsApp, Facebook, and email. Moreover, FTO's outreach was extended from major business hubs to smaller cities. Special facilities for Overseas Pakistanis were introduced to enable them to lodge complaints against tax administration by visiting the website or through mobile apps. The complainants can also have access to the latest updates of their complaints online from anywhere in the world. The complainants are also updated about the current status and final outcome of their complaints through email.

5. The outreach and awareness campaign regarding the functional parameters of the office of Federal Tax Ombudsman brought about a meaningful increase in the number of complaints received. The 24/7 accessibility to general public gave a considerable rise in the total number of complaints received and



disposed of. Thus, due to our systemic initiatives and concerted efforts, an obvious rise was seen in the receipt of complaints in the year 2024 as compared to those received in the year 2023. In the year 2024, so far total **13,506** complaints have been received against 8963 complaints received in the year 2023 which is **50.68%** on the higher side. Likewise, our determined hard work boosted up disposal of complaints by **63.69%** in the year 2024. Total **12,914** complaints have been disposed of so far against **7889** complaints disposed of in the year 2023.

6. During the year under report, focus of the Secretariat remained, among other issues, on the redressal of grievances of matters having broader impact like the cases involving revision of valuation tables of immovable property having impact across the whole of Pakistan and taxation of private medical colleges. Further, amount of total refund of **Rs. 22793 (million)** was issued to the taxpayers on the recommendations of this Secretariat. Besides, as a consequence of our interventions on various complaints as well as by taking own motion notices, new taxpayers were registered or tax collection was enhanced in real estate, withholding tax regime, and relief was provided through automated system for change of jurisdiction and restoration of blocked mobile SIMs. Thus, this office played a pivotal role by contributing optimally to redress the grievances of aggrieved persons as well as safeguarding the public exchequer in a befitting manner.

8. In addition to redressing individual complaints, we endeavoured to identify systemic problems and formulate recommendations for improving systems and procedures in FBR and its field formations. As in the previous reports, this report also includes recommendations on investigation of customs clearances, warehousing and valuation as well as complaints of Sales Tax, Income Tax including registration, jurisdiction and refund matters as well as recommendations specific to individual complaints. Based upon the experience of complaint handling, these recommendations have been made with the hope that their implementation, will provide a substantial relief to the taxpayers Insha Allah.

9. In the end, it is stated that no system can claim perfection because there is always a room for improvement on the basis of changing dynamics of day-to-day public affairs. However, I must wholeheartedly acknowledge the support from the President's Secretariat and all levels of the Revenue Division and my dedicated team of advisors and staff and hope that this support will continue, in future too, to make this institution more effective, efficient, taxpayers' friendly and a harbinger of relief and protector of their rights.

With profound regards,

Yours sincerely,

(Dr. Asif Mahmood Jah)
(Hilal-i-Imtiaz) (Sitara-i-Imtiaz)
Federal Tax Ombudsman



We Believe and Serve

Mandate

Vision

Mission

Values



Historical Perspective

The concept of Ombudsman has its traces not only in the remote past, but was also enshrined in the Holy Qur'an and Islamic history. Taking guidance from the teachings of the Holy Qur'an and Sunnah of the Holy Prophet (ﷺ), Hazarat Omer Bin Khattab (R.A.), the second caliph of Islam, established the office of Qadi-al-Qadat, known as 'Hisba'. It enjoyed complete independence and functional autonomy. During the Abbasids era a complaint handling institution called "Diwan-al-Mazalim" was established. Its function was to examine public complaints against government officials.

In modern history, the first Ombudsman office was established by the Swedish King Charles XII, who observed the merits of this institution during his exile to Turkey in 1713 A. D. In Pakistan, the 1973 Constitution provided for the establishment of the office of Federal Ombudsman, and accordingly the institution was created through the Establishment of the Office of Wafaqi Mohtasib (Ombudsman) Order, 1983 (President's Order No. 1 of 1983). Later on, due to complexity and diversity involved in the tax related complaints, a separate institution of Federal Tax Ombudsman was created in the year 2000.

Office of the Federal Tax Ombudsman (FTO) is a quasi-judicial forum which was created under the Establishment of Federal Tax ombudsman Ordinance (No XXXV) of 2000 dated August 11, 2000, with the objective to provide cost free and expeditious complaint redressal system against unfair and arbitrary treatment of taxpayers by tax functionaries of the Revenue Division/Federal Board of Revenue including their field formations

The FTO Secretariat comprises its Headquarters at Islamabad and Regional offices at Karachi, Lahore, Peshawar, Faisalabad, Multan, Gujranwala, Quetta, Sargodha, Abbottabad, Sukkur, Sialkot, Hyderabad and Mianwali.

Since its inception, the following persons served as Federal Tax Ombudsmen:

- Mr. Justice (R) Saleem Akhtar (19.09.2000 to 18.09.2004)
- Mr. Justice (R) Munir A. Sheikh (08.12.2004 to 07.12.2008)
- Dr. Muhammad Shoaib Suddle (03.06.2009 to 10.07.2013)
- Mr. Abdur Rauf Chaudhry (10.07.2013 to 07.09.2017)
- Mr. Mushtaq Ahmad Sukhera (08.09.2017 to 29.09.2021)
- Dr. Asif Mahmood Jah (30.09.2021 till to date)

Other Ombudsman Institutions in Pakistan include Wafaqi Mohtasib (Ombudsman), Federal Insurance Ombudsman, Federal Ombudsperson for Protection Against Harassment of Women at Workplaces, Banking Mohtasib Pakistan, Provincial Ombudsmen for Protection Against Harassment of Women at Workplaces; Provincial Mohtasibs; Punjab, Sindh, Khyber Pakhtunkhwa and Balochistan and Ombudsman of Azad Jammu & Kashmir.

All these Ombudsman institutions collaborate their activities through Forum of Pakistan Ombudsmen



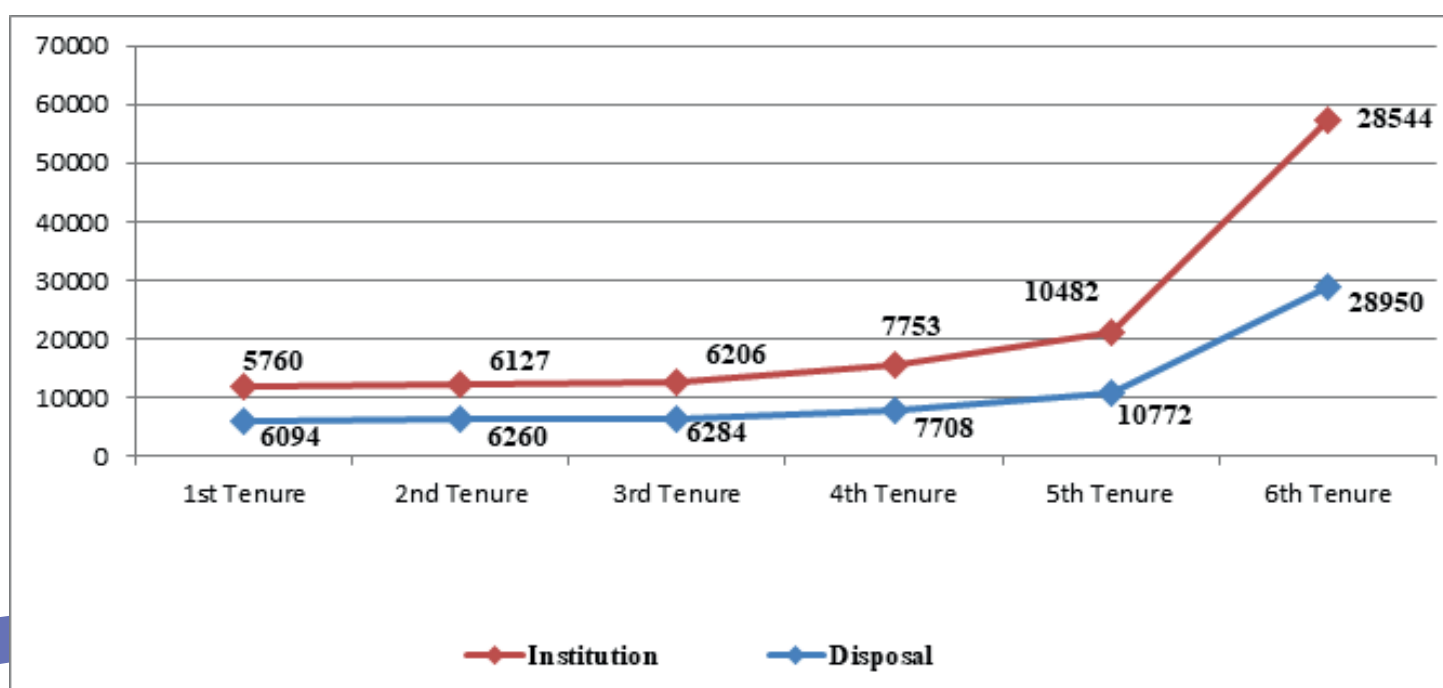
(FPO). They also have affiliation with Asian Ombudsman Association (AOA), International Ombudsman Institute (IOI) and Organization of Islamic Countries Ombudsman Association (OICOA). Current Federal Tax Ombudsman Dr. Asif Mahmood Jah is also the President of the Forum of Pakistan Ombudsmen.

Comparative Statement

Tax Ombudsman-Wise Institution & Disposal of Complaints

The following chart is showing significant increase in number of complaints received and disposed of in the tenure of the incumbent FTO vis-a-vis his predecessors. The comparative analysis of the latest tenure (30-09-2021 ~ to date) with the preceding period (08-09-2017 ~ 29-09-2021) shows that the complaints received have been increased by 169% and disposal of the complaints increased by 172%. It may be noted that the data of current incumbent FTO covers a period of three years whereas, the data of other ombudsmen covers full term of 4 years.

#	Tenure	Duration		Institution	Disposal
		Start	End		
1	1st	19-09-2000	18-09-2004	6094	5760
2	2nd	18-12-2004	07-12-2008	6260	6127
3	3rd	03-06-2009	10-07-2013	6284	6206
4	4th	10-07-2013	07-09-2017	7708	7753
5	5th	08-09-2017	29-09-2021	10772	10482
6	6 th (to date)	30-09-2021	till date	28950	28544
TOTAL				66068	64872





Federal Tax Ombudsmen Since 2000



Dr. Asif Mahmood Jab
(Hilal-i-Imtiaz) (Sitara-i-Imtiaz)
(29.09.2021 to date)



Mr. Justice (R) Saleem Akhtar
(19.09.2000 to 18.09.2004)



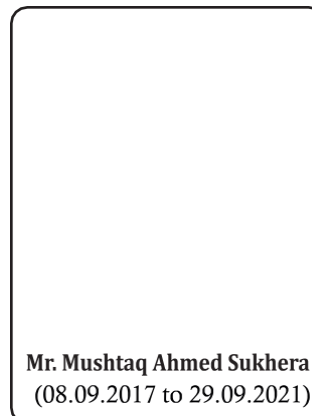
Mr. Justice (R) Munir A. Sheikh
(08.12.2004 to 07.12.2008)



Dr. Muhammad Shoaib Suddle
(03.06.2009 to 10.07.2013)



Mr. Abdur Rauf Chaudhry
(10.07.2013 to 07.09.2017)



Mr. Mushtaq Ahmed Sukhera
(08.09.2017 to 29.09.2021)



FTO'S Team of Advisors



Mr. Muhammad Tanvir Akhtar
Advisor (Income Tax)
FTO Secretariat, Islamabad



Dr. Arslan Subuctageen
Advisor (Customs)
FTO Secretariat, Islamabad



Mr. Almas Ali Jovindah
Advisor (Legal, Advisor Media)
Head Overseas Pakistanis
Grievances Redressal Cell)
FTO Secretariat



Mr. Khalid Javed
Registrar
FTO Secretariat, Islamabad



Mr. Muhammad. Naseer Butt
Advisor (Income Tax)
FTO Secretariat, Islamabad



Mr. Muhammad Nazim Saleem
Advisor (Sales Tax)
FTO Secretariat, Islamabad



Abdur Rehman Dogar
Advisor (Income Tax)
FTO Secretariat, Lahore



Ms. Adila Rehman
Advisor (Customs)
FTO Secretariat, Lahore



Dr. Muhammad Akram Khan
Advisor (Incharge)
Faisalabad & Sargodha



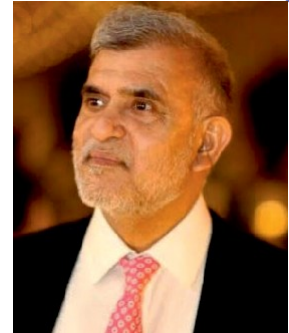
FEDERAL TAX OMBUDSMAN
ANNUAL REPORT 2024



Dr. Khalil Ahmed
Advisor (Incharge)
Multan



Mr. Tausif Ahmad Qureshi
Advisor (Incharge)
Quetta



Mr. Badruddin Ahmad Qureshi
Advisor (Sales Tax), Karachi
Advisor Incharge, Sukkur



Dr. Faiz Illahi Memon
Advisor (Incharge)
Karachi & Hyderabad



Mr. Gui Rehman
Advisor (Customs)
Karachi, Hayerabad & Sukkur



Dr. Fazal Muhammad Abejo
Advisor (Income Tax)
Karachi



Mr. Hasan Akhtar Khan
Advisor (Incharge)
Gujranwala & Sialkot



Sardar Ali Khawaja
Advisor (Incharge)
Peshawar



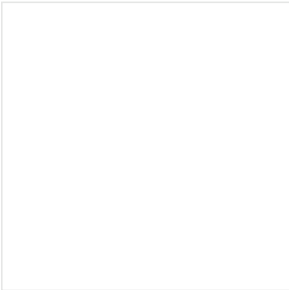
Mr. Shaukat Mahmood
Advisor (Incharge)
Abbottabad



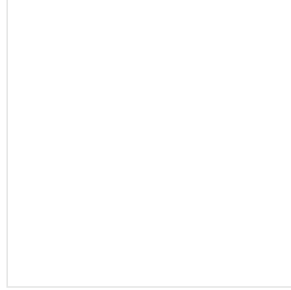
Administration Wing



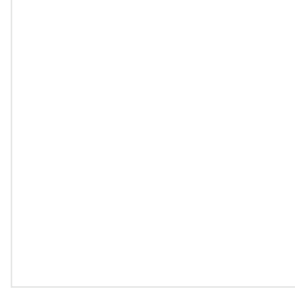
Mr. Khaldun Ul Haq
Director General / Acting Secretary
FTO Secretariat, Islamabad



Mr. Muhammad Farhan Khan
Director (Admin)
FTO Secretariat, Islamabad



Mr. Nazim Raza
Director (Admin)
FTO Secretariat, Lahore



Mr. Abid Mehmood
Director (Admin)
FTO Secretariat, Karachi

Registration Wing



Mr. Khalid Javed
Registrar
FTO Secretariat, Islamabad



Mr. Ikhtlaq Ahmed
Director (Registration)
FTO Secretariat, Islamabad



State-of-the-art FTO's Courtroom



The Federal Tax Ombudsman (FTO) headquarters features a state-of-the-art courtroom where review petitions are heard, presided over by the Honorable FTO. This courtroom boasts cutting-edge digital connectivity with all regional FTO centers, enabling seamless communication.

Complainants and respondents from anywhere in the world can join proceedings via a secure Zoom link, facilitating local & global participation. This robust adjudication process has significantly expedited the disposal of complaints at the FTO Secretariat.



Executive Summary

In order to protect the basic rights of citizens of Pakistan, the Constitution of Pakistan, 1973 provides Fundamental Rights which are inviolable save in accordance with law. The main objective to provide for Fundamental Rights in the Constitution is to discourage illegal and discriminatory actions against citizens in all forms and manifestations. In line with the Constitution, the Federal Tax Ombudsman Ordinance, 2000 provides protection to taxpayers, in specific, against maladministration of Federal Revenue Division or tax functionaries under Section 2(3) of the Ordinance.

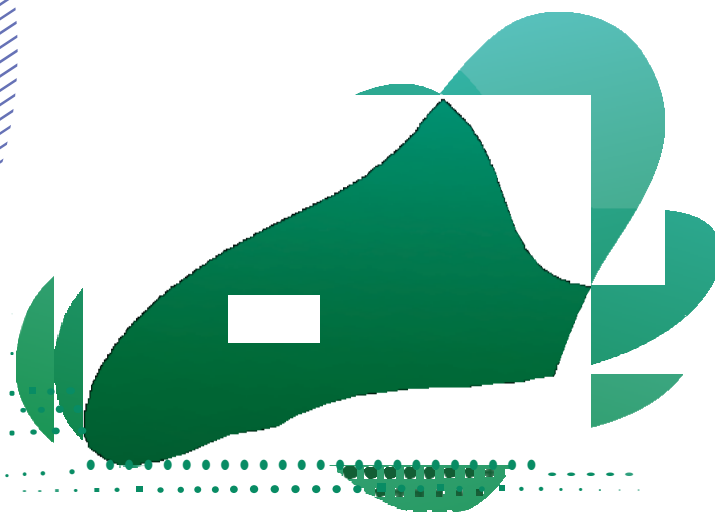
The Annual Report, 2024 highlights performance of the Federal Tax Ombudsman during the calendar year 2024. It gives a critical evaluation of performance parameters focusing particularly on the number of complaints registered, their disposal and implementation status of recommendations of the FTO. The chapters 1 and 2 contain a comparative analysis of performance viz-a-viz year 2024 and 2023. Besides, this Annual Report also enlists innovative measures taken during the year 2024 in order to facilitate taxpayers/public to file complaints against maladministration of functionaries of the Revenue Division (Federal Board of Revenue). A state-of-the-art automated Complaint Management Information System (CMIS) has been introduced for the aforementioned purpose.

The chapter 3 enlists President's orders upholding findings/recommendations made by the Federal Tax Ombudsman. The issues, findings and recommendations have been highlighted as the same have attained finality after confirmation by the President. Similarly, chapter 4 contains some of the land mark findings and recommendations made by the FTO on complaints filed by the aggrieved taxpayers. In addition, chapter 5 highlights complaints investigated under own motion. Such complaints primarily relate to systemic issues and inconsistencies found in law and procedure and carry specific recommendations for retrieval of loss or corrective action. Chapter 6 contains circular issued by FBR. Chapter 7 contains informal resolution cases & Chapter 8 has various studies made.

The subsequent chapter from 9 to 11 have been dedicated to Public Outreach Program which highlight efforts of the Hon'ble FTO on national and international level. In addition, they also highlight awareness companies run by the learned Advisors and honorary Advisors increasing awareness among taxpayers and public at large about the objectives, functions and utility of the institution of FTO including cost-free speedy justice to the complainants. Overseas Pakistani are invaluable asset of Pakistan. Therefore, nine honorary Advisors have also been appointed abroad to facilitate the overseas Pakistanis in filing complaints against FBR, should they face any difficulty/problem while interacting with FBR and keen to register complaint with FTO Office. A specialized Cell has been established in FTO Secretariat, Islamabad dedicated to guide and attend complaints from overseas Pakistanis against Maladministration of FBR.

A special chapter 13 has been dedicated to highlight activities conducted for engagement of the youth from accredited colleges and universities both from public and private sectors. The hallmark of the said activities is initiation of youth internship program whereby, the law graduates are offered internship of two months to give them insight into the working of the institution of the Federal Tax Ombudsman. Well-structured schedule of activities has been chalked out for the said interns at this institution. The facility for joining the internship through remote program is also offered to the distant candidates of universities and colleges so that they could also avail the opportunity to complete their internship with this origination. A novel phenomenon occurred in the year under reference. Interns appointed in the FTO Secretariat from universities and colleges significantly contributed in this robust campaign of Outreach Program. The report also covers events organized under the auspices the Forum of Pakistan Ombudsman (FPO) which represents 14 Federal and Provincial Ombudspersons. Separate chapters have been dedicated to institution building, publication and acknowledgement letters. At the end, a pictorial gallery has been added to the report to highlight events conducted by this organization during the year at different locations. An Urdu portion, highlighting activities of our institution, also forms an integral part of this report.



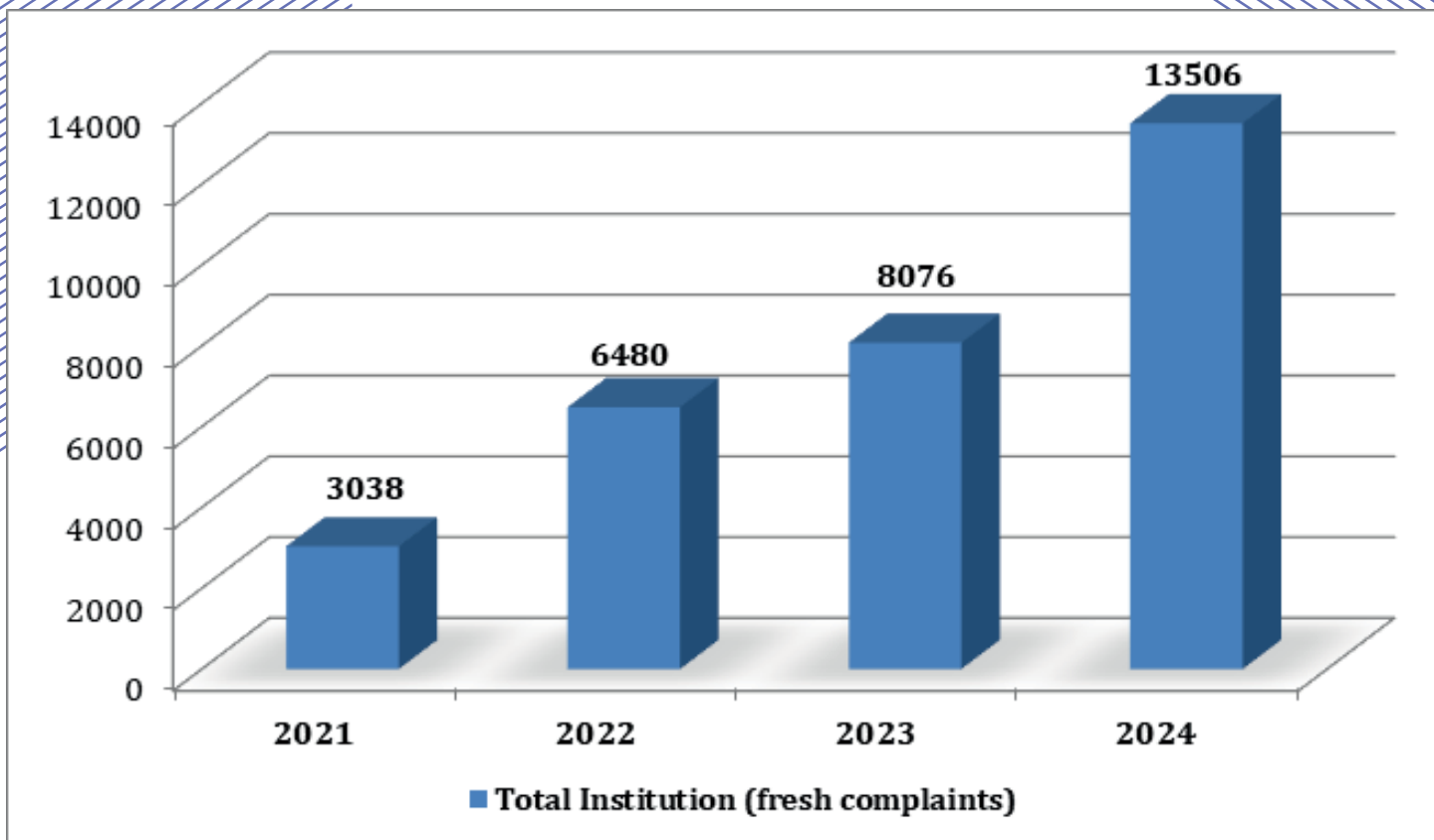


Performance Highlights

Highlights of performance of the office of Federal Tax Ombudsman during 2024, with comparison to previous years are given as under:

Overview of the Year

Year	2021	2022	2023	2024
Regular Complaints	2816	5752	7561	11791
Fresh Own motion Cases	217	98	149	32
Inspections	00	00	03	0
Reference Cases	01	03	01	143
Informal	04	627	362	1540
Total	3038	6480	8076	13506
Carry Forward Complaints	305	422	833	969
Carry Forward Own Motion Cases	28	89	54	122
G. Total	3371	6991	8963	14597
Complaints/ Cases Disposed of	2867	6106	7889	12742



Fresh Institution in 2024 (including Review cases)

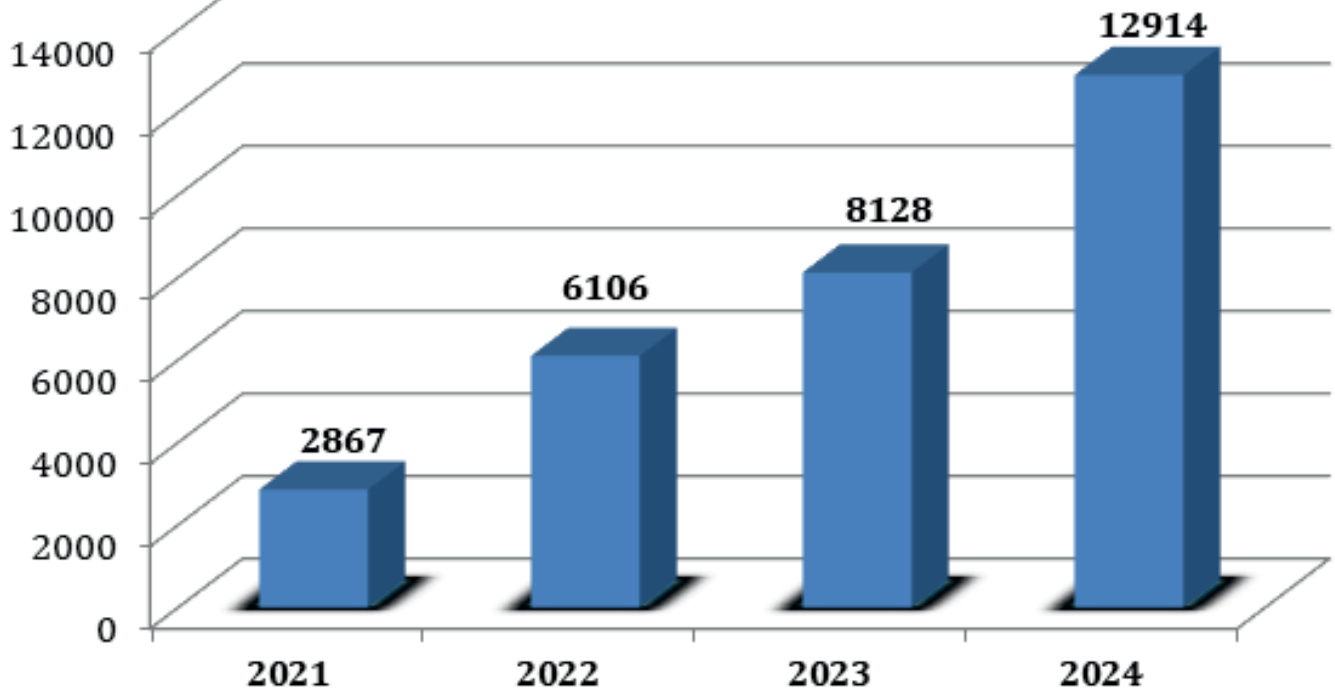
Regular Cases	OM	Informal	Inspection	Reference Cases	Review Cases	Total
11791	32	1540	0	143	266	13772

Disposal in 2024 (including Review cases)

Carry Forward	Fresh	Review	Total
1043	11699	172	12914

Complaints Disposal (last four years)

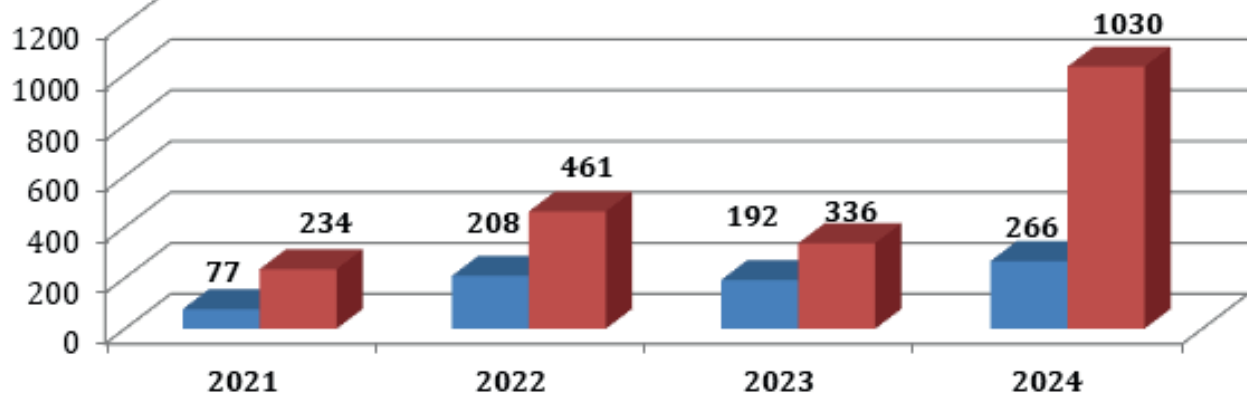
Year	Total Disposal
2021	2867
2022	6106
2023	8128
2024	12914



■ Year-wise Disposal of complaints

Recommendations Challenged Ratio

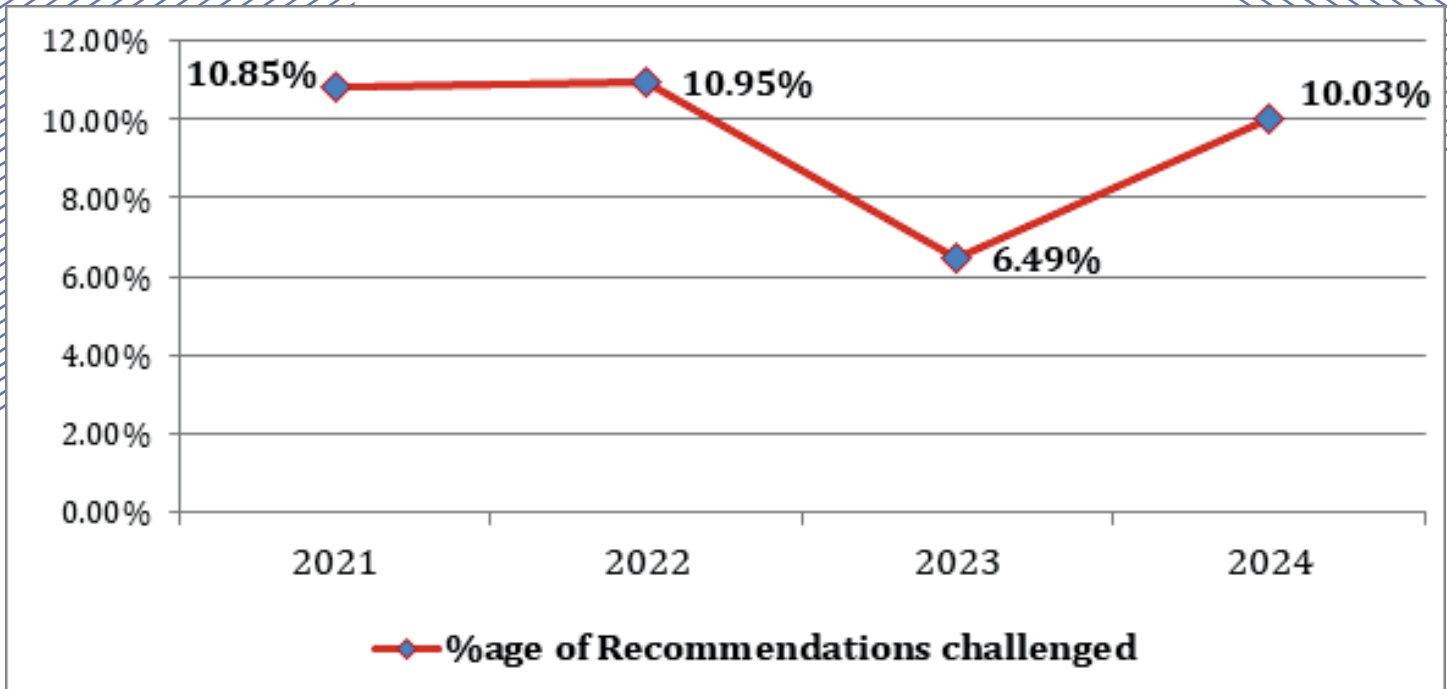
Year	Challenged in		Total	%age of Recommendations challenged
	Review	Representation		
2021	77	234	311	10.85%
2022	208	461	669	10.95%
2023	192	336	528	06.49%
2024	266	1030	1296	10.03%



■ Challenged in Review ■ Challenged in Representation

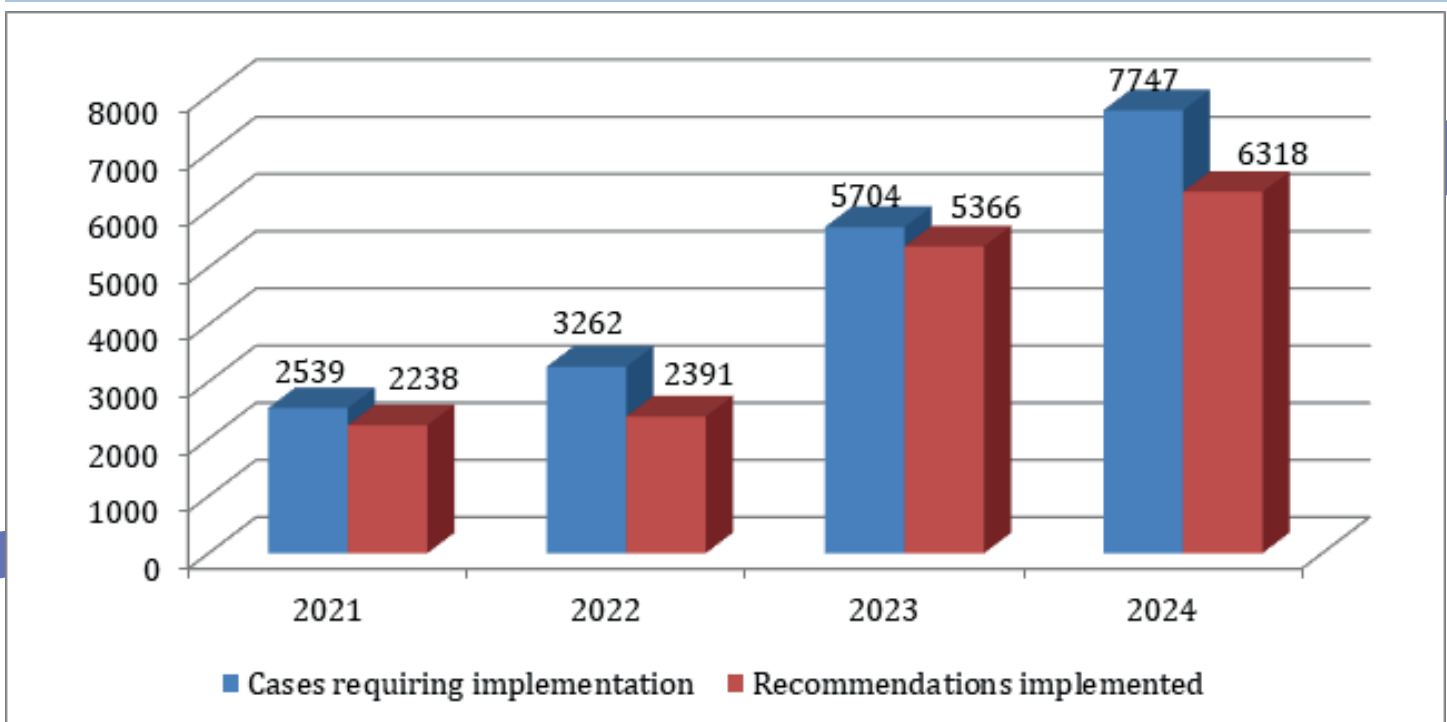


Percentage of Recommendations Challenged



Recommendations Implemented

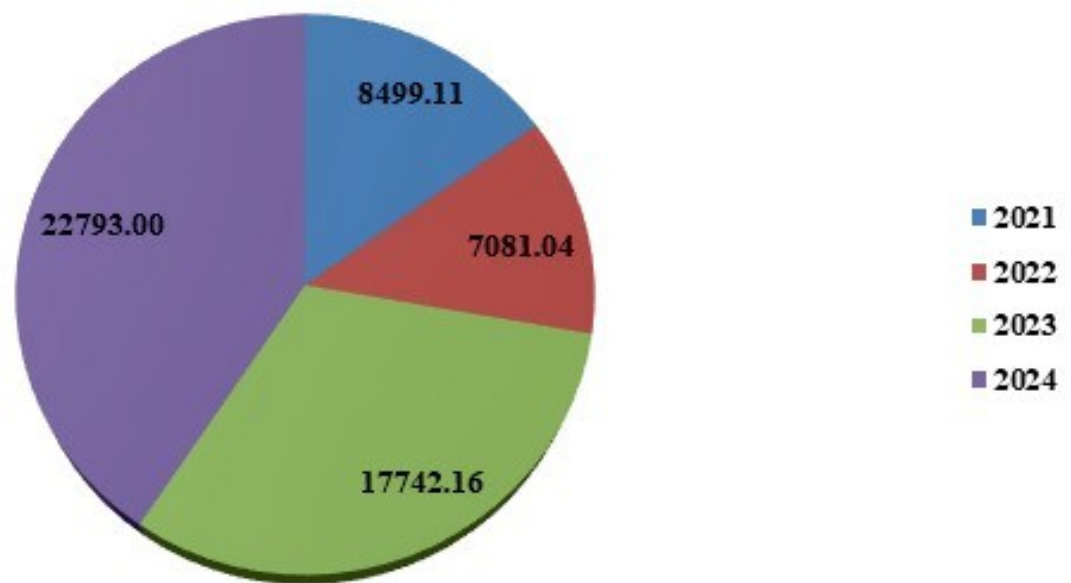
Year	Cases requiring implementation	Recommendations implemented
2021	2539	2238
2022	3262	2391
2023	5704	5366
2024	7747	6318



Relief provided to Complainants

Amount Refunded (in Rs. Millions)

20 21	8499.11
20 22	7081.04
20 23	17742.16
20 24	22793.00



Average time taken for Disposal of Complaints

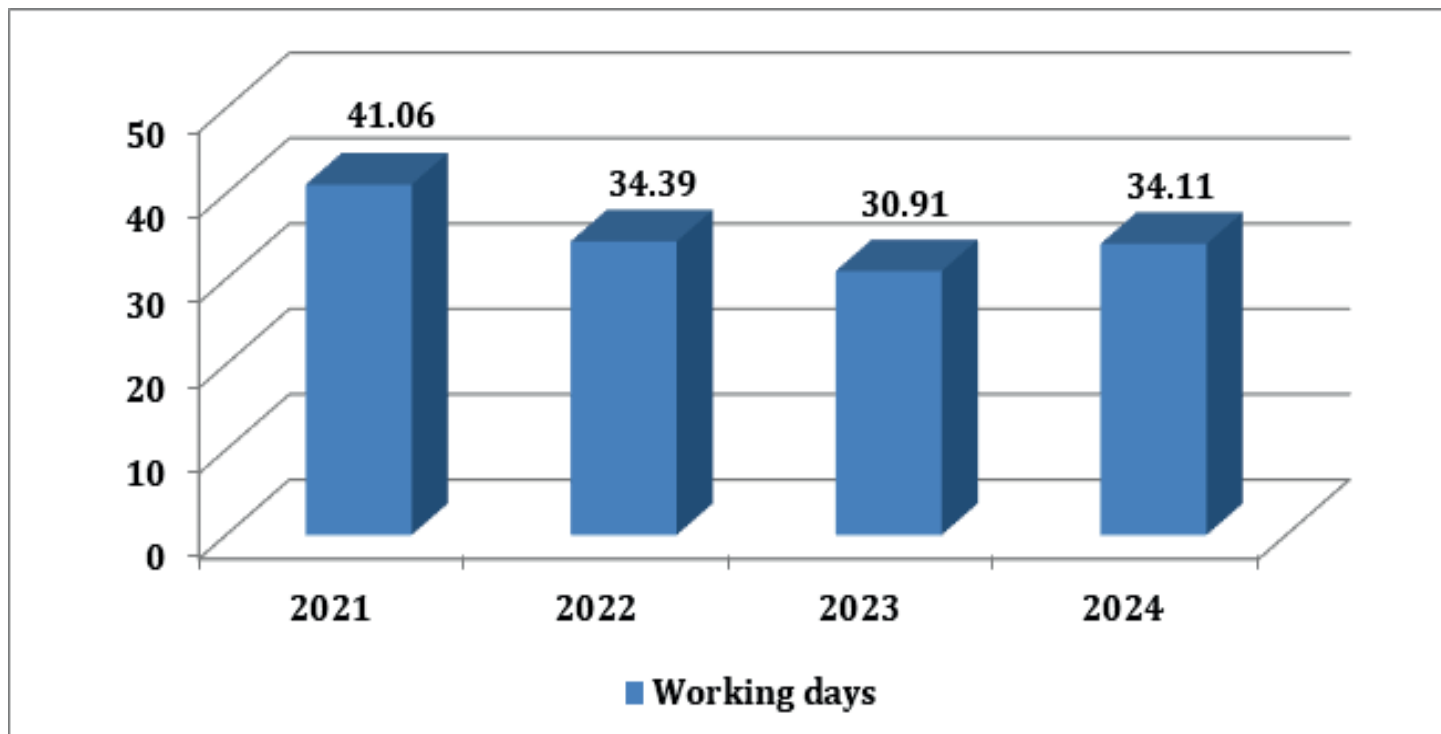
The FTO Ordinance 2000, provides a time limit of 60 days for disposal of a complaint. FTO office strives to dispose of complaints in a shortest possible period. Time taken for disposal of a complaint is counted from the date of registration of a complaint in the FTO office and includes the time taken:

- by the FBR and its field offices for filing of reply/comments;
- by the complainant in case of filing a rejoinder;
- referring the rejoinder to the FBR for further comments;
- proceedings, includes hearings and investigations;
- drafting and appraisal of Findings/Recommendations; and
- approval of Recommendations.



Comparative statement of average time taken for disposal of complaints is given in Table below:

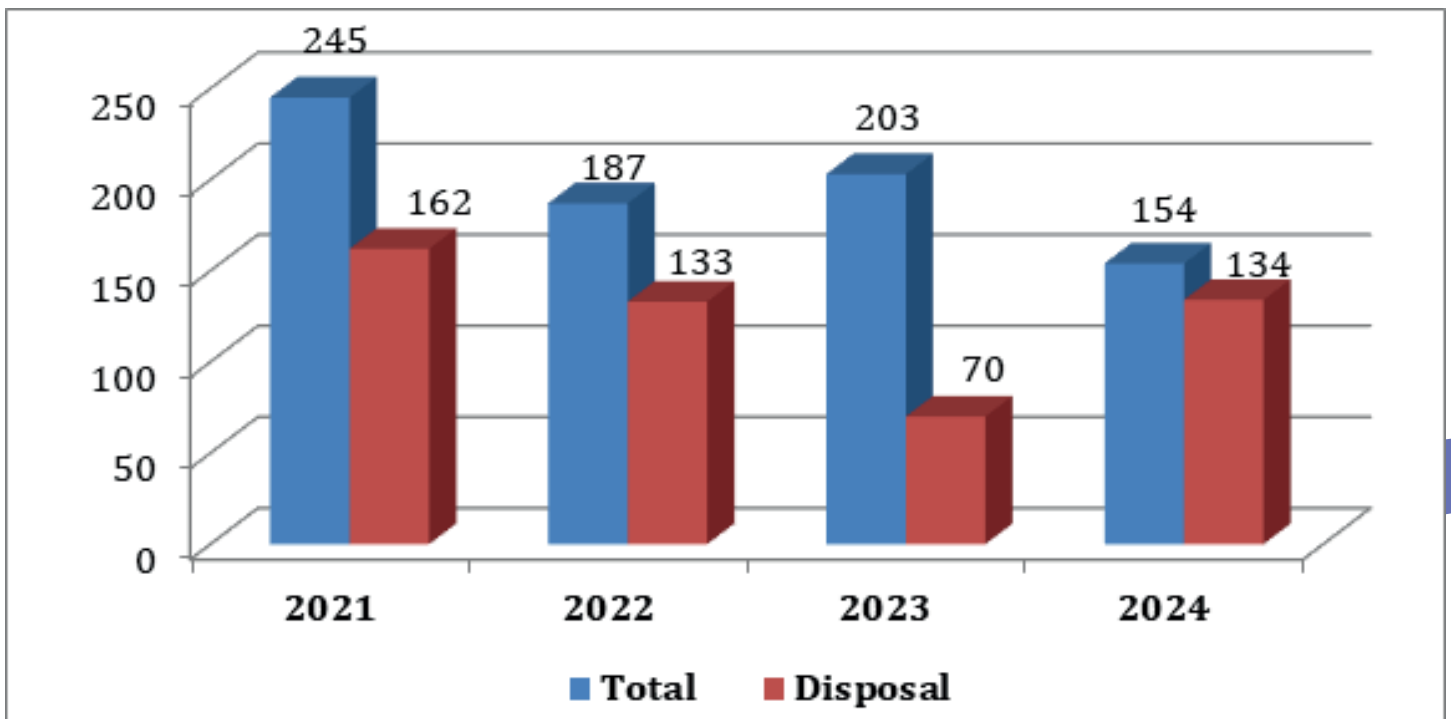
Year	Average time taken for disposal of complaints
	Working days
2021	41.06
2022	34.39
2023	30.91
2024	34.11





Own Motion Cases

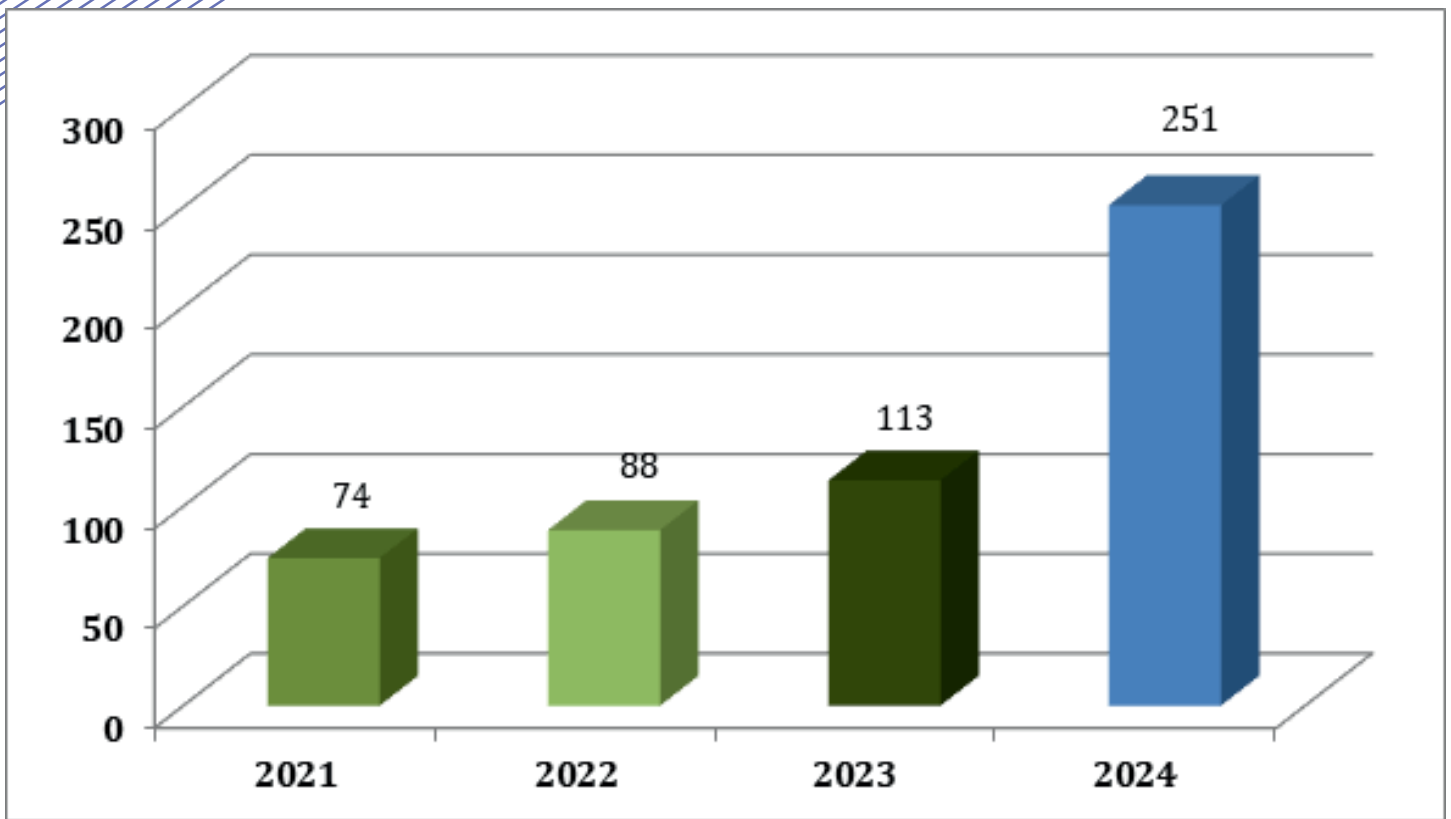
Year	Total	Disposal
2021	245	162
2022	187	133
2023	203	70
2024	154	134

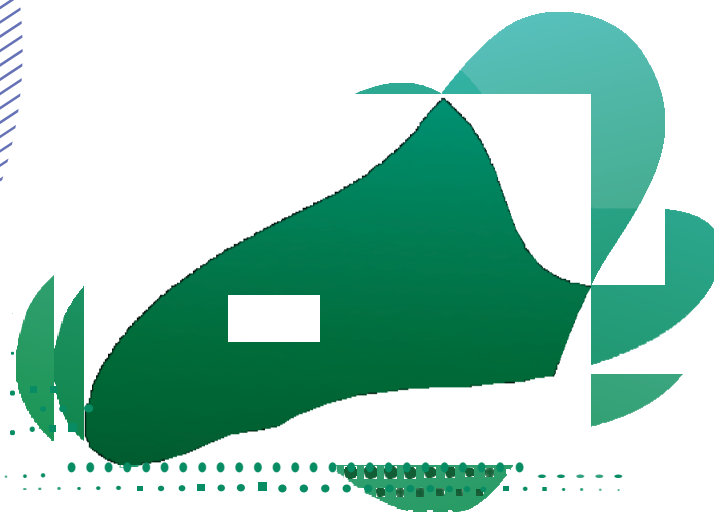




Out-reach and Awareness Sessions/ Seminars

2021	74
2022	88
2023	113
2024	251





Details of The Performance

The following key performance indicators showcase the accomplishments of the Federal Tax Ombudsman Office in 2024, alongside comparative data from previous years.

Statistical Data with Analysis on FTO Performance

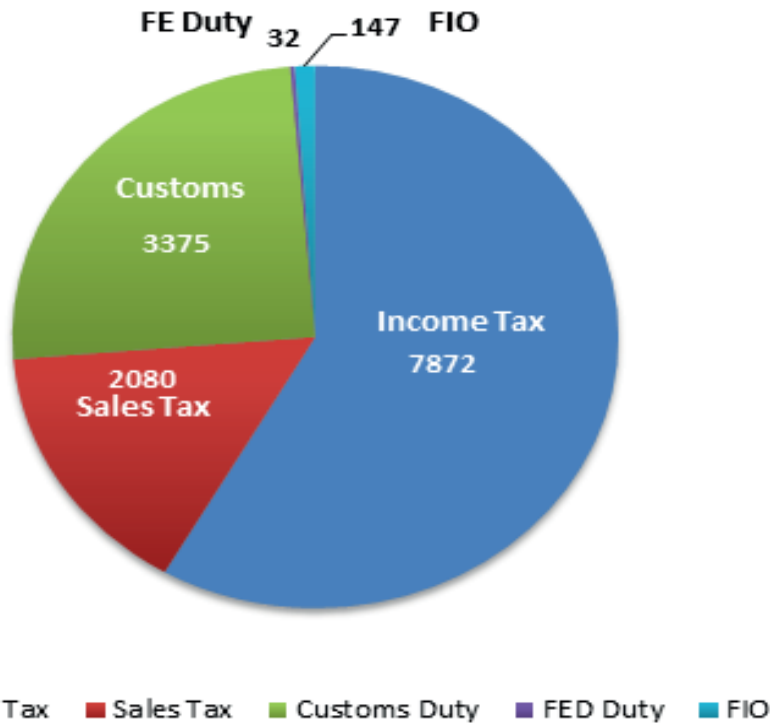
In 2024, the office of FTO maintained its commitment to benchmarking in order to enhance service delivery. The detail of the office's performance, accompanied by a concise analysis is as under:

Tax- wise number and Percentage of Fresh Complaints

The tax-related distribution of total fresh complaints, along with their respective percentages, is presented in Table-1 below. This table reveals that complaints pertaining to Income Tax constitute the largest share, accounting for approximately 58.28%, which exceeds the total of all other tax categories combined.

TABLE-1

Tax	No. of Complaints	%age
Income Tax	7872	58.28
Sales Tax	2080	15.40
Customs Duty	3375	24.98
FE Duty	32	0.23
FIO	147	1.08
Total	13506	100



The following tables, that is, Table-2 to Table-5, illustrate the various types of complaints submitted within the categories of Income Tax, Sales Tax, Customs Duties and Federal Excise Duties for the year 2024.

TABLE-2 (Income Tax)

Nature of Complaint (Maladministration)	No. of Complaints	%age
Refund related complaints	4510	57.29
issues in orders, service of notices etc.	906	29.62
Unnecessary notices	124	1.57
Others	2332	11.50
Total	7872	100

TABLE-3 (Sales Tax)

Nature of Complaint (Maladministration)	No. of Complaints	%age
Refund related complaints	1342	64.51
issues in orders, service of notices, registration etc.	498	23.94
Unnecessary notices	58	2.78
Others	182	8.75
Total	2080	100



TABLE-4 (Customs Duty)

Nature of Complaint (Maladministration)	No. of Complaints	%age
Refund related complaints	2585	76.59
smuggling and auction matters etc.	670	19.85
Unnecessary notices	31	0.91
Others	89	2.63
Total	3375	100

TABLE-5 (Federal Excise Duty)

Nature of Complaint	No. of Complaints	%age
Refund related complaints	11	34.30
Maladministration; issues in order, service of notices etc.	14	43.75
Unnecessary notices	0	0
Others	7	21.87
Total	32	100

Category-wise Disposal of Complaints

In the reporting year 2024, a total of **11,791** complaints were received, along with **969** complaints that were carried over from the previous year. Additionally, **32** cases were initiated through own motion, and **122** cases were carried over from the previous year in the categories of own motion and inspection cases. Accordingly, a total of **14,597** complaints and cases, **12,742** were resolved either during the initial stage of investigation or following the completion of the investigation. A detailed breakdown in this regard is provided in Table-6 below:

TABLE-6

Type of Tax	Complaints		Own motion		Total Complaints/ cases	Disposal
	Fresh	Carry forward	Fresh	Carry forward		
IT	7848	540	24	112	8524	7305
ST	2076	231	04	01	2312	2124
CUS	3371	192	04	09	3576	3129
FED	32	05	00	00	37	36
FIO	147	01	00	00	148	148
Total	13474	969	32	122	14597	12742

Region-wise Distribution of Complaints/ Cases and Disposal

Region-wise distribution of cases dealt (fresh receipts, carried forward and own motion) is given in the table-7 below:

TABLE-7

Region	Total complaints/ cases	Disposal
Islamabad	1614	1424
Karachi	2278	2126
Lahore	2879	2442
Peshawar	671	537
Quetta	1111	983
Faisalabad	709	587
Multan	1520	1431
Gujranwala	1027	809
Sialkot	1588	1386
Hub	1	01
Abbottabad	173	129
Sukkur	168	143
Sargodha	259	230
Hyderabad	344	328
Mianwali	255	186
Total	14597	12742

Breakup of Findings/ Recommendations Challenged (Agency & Tax payer)

Table-8 below provides breakup of Representations and Review petitions filed by the Agency & Tax payer during 2021 and 2024:

TABLE-8

Applicant	Representations				Review petitions				Total			
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
FBR	178	403	209	968	7	46	42	45	185	449	284	1013
Taxpayers	56	58	94	62	70	162	135	221	126	220	244	283
Total	234	461	336	899	77	208	192	266	311	669	528	1296



Acceptance/Rejection Ratio of Representations

Ratio of acceptance/rejection of Representations decided by Honorable President of Pakistan during 2021, 2022, 2023 and 2024 is given in Table-9:

Table-9

Representations	2021		2022		2023		2024	
	Total	%age	Total	%age	Total	%age	Total	%age
Accepted	23	3.77%	10	2.86%	35	9.23%	7	1.18%
Rejected	554	90.82%	323	92.55%	326	86.01%	545	92.06%
Modified	26	4.26%	10	2.86%	2	0.52%	23	3.88%
Withdrawn	07	1.15%	06	1.71%	16	4.22%	17	2.87%
Total	610	100%	349	100%	379	100%	592	100%

Acceptance/rejection Ratio of Review Petitions

Acceptance/rejection status of Review petitions decided by the Federal Tax Ombudsman during 2021, 2022, 2023 & 2024 is shown below in Table-10, below:

TABLE-10

Review Petitions	2021		2022		2023		2024	
	Total	%age	Total	%age	Total	%age	Total	%age
Accepted	11	15.49	57	34.75	67	28.03	54	31.39
Rejected	53	74.65	87	53.04	148	61.92	95	55.23
Withdrawn	7	9.86	18	10.97	17	7.11	5	2.91
Modified	00	00	02	1.21	07	2.92	18	10.46
Total	71	100	164	100	239	100	172	100

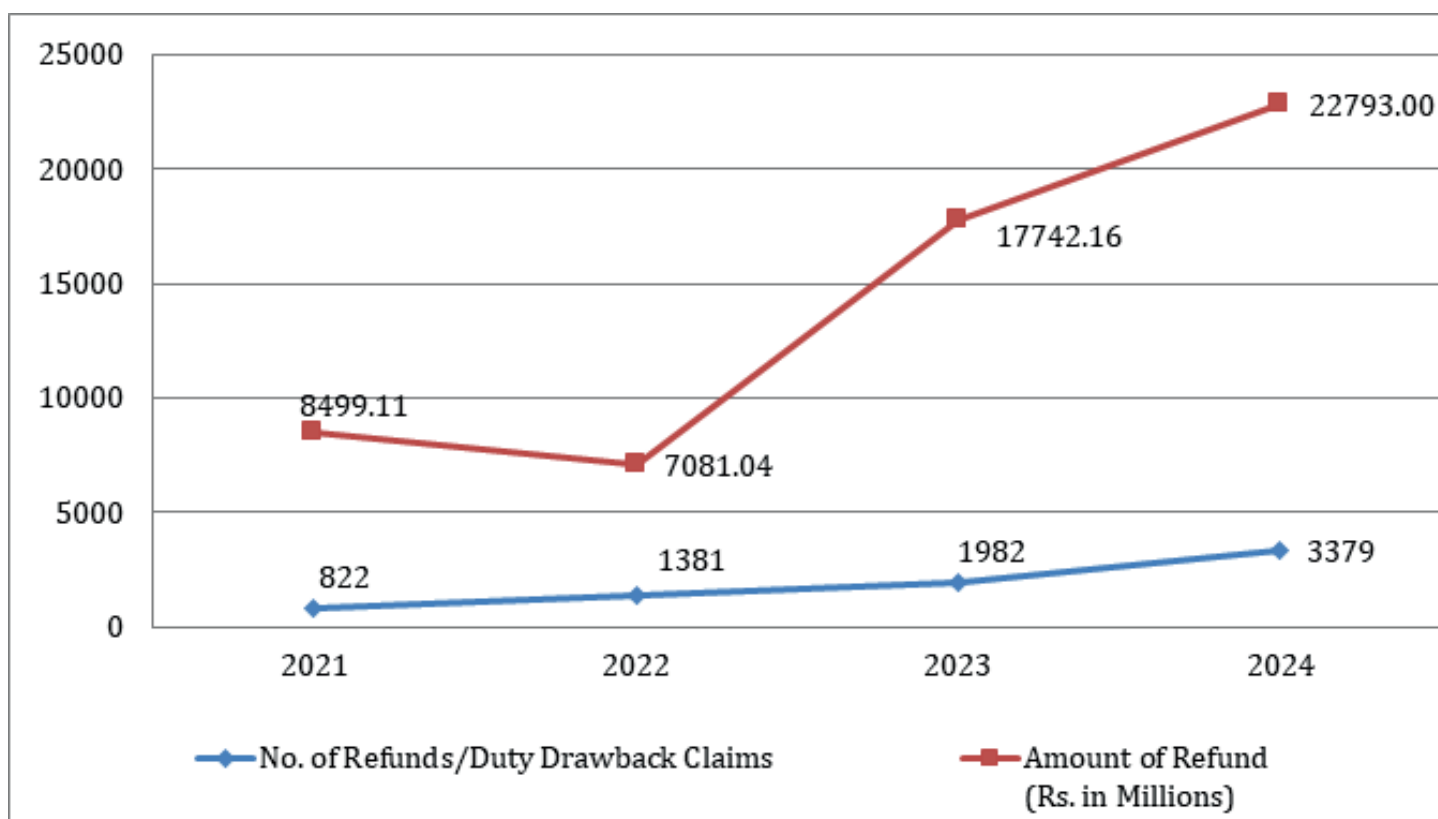


Refund/Duty Drawback

The forum of FTO has significantly contributed in accelerating the resolution of delayed refund and duty drawback cases. Table-9 illustrates the quantity of refund and duty drawback cases, along with the total amount disbursed to the complainants over the past four years based on the recommendations made by the FTO.

TABLE-11

Year	No. of Refunds/Duty Drawback Claims	Amount of Refund (in Rs. Millions)
2021	822	8499.11
2022	1381	7081.04
2023	1982	17742.16
2024	4066	22793.00





Presidential Orders on Representations

If unhappy with the findings & recommendations made by the Federal Tax Ombudsman, one can make a Representation to the President of Pakistan as provided in Section 32 of FTO Ordinance. In 2024, the FTO made decisions on 12,742 complaints, but only 1,030 of those decisions were challenged in representations to the President. The President decided 592 representations, including some carried over from 2023, and uphold decisions of the FTO in 545 cases (92.06%).

Release of Cobalt Radiation Machine for the Cancer Patients (Representation No. 44/FTO/2024 dated 04.03.2024)

The Hon'ble President has upheld the decision of the Federal Tax Ombudsman (FTO), directing the Collector of Customs, Lahore, to get a cobalt radiation machine released within seven days. The machine, crucial for the treatment of cancer patients, had been held by the terminal operator since April 2023 due to a dispute over additional warehouse charges.

Despite the Customs authorities issuing a Delay and Detention Certificate (DDC) to waive these charges, the terminal operator refused to release the equipment without receiving a hefty payment. This delay severely impacted public hospitals, as the machine is the only available cobalt-60 source for cancer treatment in the public sector. While confirming the order, the President expressed deep regret over the situation, criticizing Gerry's Dnata for what he described as an exploitative approach that lacks compassion and causes undue suffering to those relying on public healthcare. He highlighted the sensitive nature of the equipment and its critical role in serving cancer patients.

Briefly, the issue was brought to light by the CEO of Mayo Hospital Lahore, who filed a complaint with the

FTO against the Collectorate of Customs at Allama Iqbal International Airport (AIIAP), Lahore. The complaint underscored the refusal of the terminal operator to honor the DDC and release the machine, despite the hospital's inability to pay the outstanding charges due to a lack of funds.

Following the complaint, the FTO intervened, instructing the Collector of Customs at AIIAP to coordinate with the terminal operator for the machine's immediate release. However, the terminal operator challenged this decision by filing a representation with the Hon'ble President.

Upon reviewing the case, the Hon'ble President upheld the FTO's decision, stating that the terminal operator had violated the provisions of the Customs Act 1969 by not honoring the DDC. He emphasized that under Section 14-A of the Act, failing to entertain a DDC could result in a penalty of up to five hundred thousand rupees. The Hon'ble President stressed that the provisions of the Act are mandatory and must be strictly followed.

In his directive, the Hon'ble President ordered the Collector of Customs at AIIAP to ensure the release of the machine within seven days. He also called for the initiation of necessary legal proceedings in case of non-compliance, underscoring the need for strict adherence to the law in matters affecting public welfare.

Treating Manual Filers of the Income Tax Return at par with the Electronic Filers

(Representation No. 276/FTO/2023 dated 04.03.2024)

President of Pakistan has ruled that the filers of income tax returns manually would now be able to enjoy all the tax benefits of taxpayers who are filing returns electronically. This very important ruling of the Hon'ble President has given equal tax treatment to filers of returns manually or electronically in terms of tax benefits. The Hon'ble President has also warned the Federal Board of Revenue (FBR) that Federal Tax Ombudsman (FTO) has the lawful powers under the FTO Ordinance, 2000 to direct the Agency to take steps to avert and rectify maladministration. While rejecting a representation filed by the FBR against an order of the FTO, the Hon'ble President stated that a statutory body is duty bound under the law to perform its functions/ duties in accordance with law. There is, thus, no valid justification to interfere with the order of the FTO.

In the original order the FTO ordered the FBR to adopt some mechanisms and put in place standing operating procedure (SOP) to ensure that all (Manual) filers of income tax returns for the latest tax year are active as per ATL issued by the FBR.

Despite the FBR's responsibility to ensure fair and equitable taxation for all citizens, it has come to light that manual filers of tax returns have illegally been discriminated against electronically filed returns. This failure to cater to the specific needs of this vulnerable segment of the taxpayer community has drawn sharp criticism from various quarters. A categorical written intimation/ information regarding the blatant violation of Rule 73 of Income Tax Rules 2002 by FBR and the illegal exclusion of some taxpayers from the ATL database, was moved but all in vain. The FBR, in direct violation of Rule 73, has deemed/ treated the manually filed income tax return as "inactive," despite it being filed within the time specified by law.

FBR should implement substantial measures to rectify these shortcomings and issues. This would benefit the general public and other individuals or taxpayers who experience such injustices, even though they have filed their returns. The recommendations of FTO "to adopt some mechanism and put in place an SOP to ensure that all filers of returns for the latest tax year are active as per Active Taxpayers List (ATL) issued by the Board" were confirmed by the Hon'ble President.

Addressing the Excessive Taxation in Electricity Bills

(Representation No. 276/FTO/2023 dated: 04.03.2024)

The President of Pakistan has granted its validation to verdict of Federal Tax Ombudsman (FTO) where it was directed to the Federal Board of Revenue (FBR) for addressing excessive taxation on electricity bills. The FTO's recommendations for formation of a committee by the FBR to address excessive taxation on electricity bills, has received validation from the Hon'ble President of Pakistan. This decision follows the rejection of twenty representations filed by the FBR challenging the FTO's orders.

Under Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000, complaints were lodged by individuals, predominantly low-income earners, contesting the withholding of Income Tax and Sales Tax on their electricity bills. Despite their earnings falling below the taxable income threshold, they were subjected to various taxes, prompting them to seek recourse through the FTO.

The FTO's investigation revealed a uniform imposition of Electricity Duty (ED) on consumers, regardless of income levels, exacerbating the financial burden on taxpayers. Furthermore, discrepancies were noted in the timely remittance of ED to provincial energy departments, with instances of misuse and misallocation of collected funds. Of particular concern was the absence of clarity regarding the legal status of ED collection by distribution companies, raising questions about the legitimacy of associated taxes levied by the FBR. Additionally, revelations of cross-provincial discrepancies and outstanding dues highlighted systemic deficiencies in the taxation framework.

To address these issues, the FTO recommended the establishment of a committee comprising members from relevant departments, including LTO, LESCO, and Punjab Energy Department. This committee would devise strategies to review the entire ED regime and associated taxes, aiming to provide relief to ordinary consumers and taxpayers.

The president's decision to uphold the FTO's directive underscores the imperative of addressing the unjust taxation burden on citizens. It emphasizes the need for collaborative efforts among stakeholders to reformulate taxation policies, ensuring fairness and alleviating the financial strain on taxpayers.

Elimination of the Fake/Flying Sales Tax Invoices

(Representation No. 286/FTO/2023 dated: 15.08.2024)

Hon'ble President Asif Ali Zardari has upheld the Federal Tax Ombudsman's (FTO) directions to the Federal Board of Revenue (FBR) to constitute a team of sales tax/IT experts to implement an IT based system to eliminate the menace of fake/flying sales tax invoices causing multi billions loss and complete the chain audit till the end. President Zardari has endorsed the order of the FTO against the multi billions sales tax fraud due to issuance of flying and fake sales tax invoices and constitution of a team of sales tax/IT experts to implement an IT based system to eliminate the tax fraud. The case has been argued by Lahore based tax lawyer against the gang of fraudsters comprising FBR officers, lawyers, Chartered Accountant and some criminals.

The FTO order stated that complaint was filed against FBR, regarding issuance of fake/flying sales tax invoices by misusing Complainant's STRN and other particulars. The neglect, inattention and inefficiency in timely detection of misuse of STRN for a long time and thus allowing evasion of sales tax to enormous quantum. The President Asif Ali Zardari has upheld the Federal Tax Ombudsman's (FTO) directions against



the Federal Board of Revenue (FBR) to constitute a team of sales tax/IT experts to implement an IT based system to eliminate the menace of fake/flying sales tax invoices causing multi billions loss and complete the chain audit till the end.

Tax Relief for the Students of Arts Councils

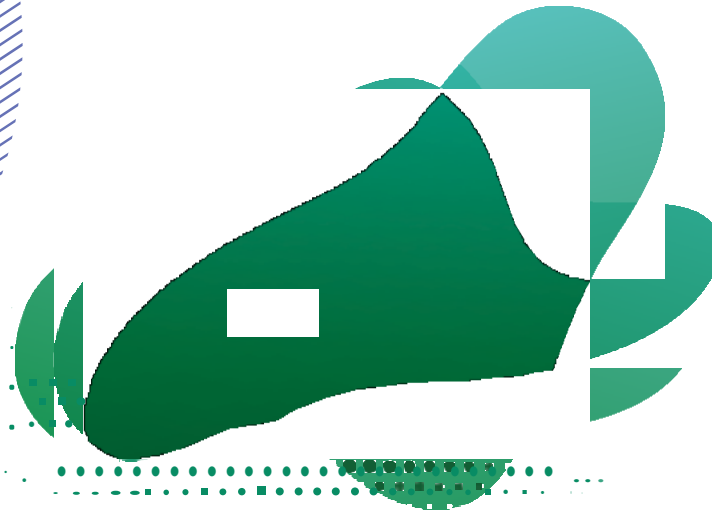
(Representation No. 217 to 357 /FTO/2024 dated: 15.08.2024)

The Hon'ble President has upheld the Federal Tax Ombudsman's (FTO) decision to grant tax relief to thousands of students affiliated with the Punjab Council of Arts and Culture. This decision addresses longstanding complaints about excessive tax deductions from payments made to students participating in arts and cultural events. The President, in his order, emphasized the legal correctness of the FTO's decision and observed that the withholding tax is to be deducted under Section 153(1)(b) and not under Section 156 of the ordinance of 2001 while making payment to them.

The controversy began when hundreds of complaints were filed with the Federal Tax Ombudsman. These complaints, primarily from students of arts and music across various academies, were about the withholding tax deductions from the payment they received for participating in events organized by the Punjab Council of Arts and Culture, Lahore. The deductions at the rate of 20% for filers and 40% for non-filers, imposed a significant financial burden on the students. The Regional Tax Officer (RTO) had argued that these payments constituted prize money and were subject to taxation under Section 156 of the Income Tax Ordinance, 2001. However, the Punjab Council of Arts and Culture clarified that the payments were honoraria or participation fees, not prize money as suggested by the tax authorities.

Upon reviewing the relevant laws, the FTO concluded that Section 156, which pertains to prizes and winnings such as those from lotteries or raffles, did not apply to the payments in question. Instead, these payments were for services rendered and fell under Section 153(1)(b) of the Income Tax Ordinance, 2001. The FTO found that the excessive taxation under Section 156 was unjustified and falls under maladministration. Following the FTO's findings, instructions were issued to the Federal Board of Revenue (FBR) to direct the Punjab Council not to apply Section 156 inappropriately. Instead, tax deductions, where applicable, should be made under Section 153(1)(b), with no withholding of tax for payments below thirty thousand Rupees in aggregate during a financial year.

This ruling has provided much-needed relief to the students, ensuring that tax laws are applied correctly and fairly, particularly for those in financially vulnerable positions. The President's dismissal of the Federal Board of Revenue's representations further solidifies this decision.



FTO's Land Mark Recommendations

The judgments of any legal fora are a testament to the justice served to those who have been wronged. In this spirit, the Federal Tax Ombudsman made significant strides in 2024, resolving a remarkable unprecedented number of cases. These recommendations underscore the FTO's dedication to creating a fair and efficient tax system in Pakistan.

The filing of Fake Export Goods Declarations (Complaint No. 642/ISB/CUST/2024 dated:05.04.2024)

The complainant repeatedly informed the FBR, PRAL, and I-Customs through calls and emails regarding fake export Goods Declarations (GDs) being filed against his name. Despite his requests, no written information was provided about the persons involved, and no action was taken against those responsible. The complainant claimed he had not exported anything from Pakistan but was being forced to accept fake GDs in his monthly sales tax returns. If he refused to claim these GDs, the department would not allow him to submit his returns. The complainant sought directions for the department to investigate, remove the fake GDs, and take action against those involved.

The complaint involved the misuse of the complainant's Unique User Identification (UID) by someone else. Under Section 155F of the Customs Act, 1969, the appropriate action. The issuance of UIDs for the disputed GDs falls under the Collectorate of Customs Appraisalment (East), Karachi, and the Collectorate of Customs, Islamabad. The complainant's National Tax Number (NTN), showed fake export GDs while filing sales tax returns.



A letter was issued to the exporting company to explain why the complainant's NTN was used without authorization. They clarified that the error was due to a mistake in the data entry system when uploading shipment details, where the digit "0" was removed from the start of the original NTN, leading to the misuse of the complainant's NTN. The company stated that the error occurred during the upload of data to the WeBOC system, where both NTNs were similar. The removal of the initial "0" led to the system fetching the complainant's NTN by mistake.

The investigation revealed that the complainant's NTN had been misused due to an unintentional data entry error. Despite this, the department failed to rectify the issue or take corrective action, constituting maladministration under Section 2(3) of the FTO Ordinance, 2000. The Chief (F&C) Customs, FBR was recommended to issue an alert to all concerned field formations of Customs to identify and rectify on priority basis the internal misuse of unique user identifier, CNICs, and NTNs of the non-relevant taxpayer while filing of GDs by various importers/exporters through the PSW/WeBOC system. It was further directed to the Collector of Customs, JIAP, Karachi, to black list the relevant exporting companies and initiate proceedings under Sections 155F and 156(1) of the Customs Act, 1969, after giving them show cause notice and opportunity of being heard, as per law. It was further recommended to the concerned Commissioner IRS and Collector, Collectorate of Customs (JIAP), to resolve the complainant's contention and permit him after rectification of NTN to file his sales tax returns which were affected due to misuse of his CNIC and NTN.

Complaint on issuing delayed show cause

The Federal Tax Ombudsman (FTO) has held that reissuing of show-cause notices after 19 years without incriminating evidence would be a blatant violation of the law and previous orders. In a landmark case, the FTO decided the matter in favor of a commercial importer/exporter who had been embroiled in a nearly two-decade-long dispute with tax authorities. The dispute centered on the importer's refund claims for zero-rated supplies, which were repeatedly delayed and obstructed by tax authorities. The tax authorities proceeded against the importer alleging him of using fake/flying invoices while the taxpayer tried his level best to satisfying authorities.

The importer approached the office of the FTO and filed a complaint against the authorities for issuing show-cause notice to him (claimant/importer) in the matter which remained unresolved for about two decades with series/rounds of litigations, even in presence of order in his favour having been duly passed by the Commissioner (Appeal), and the Department neither filed second appeal nor sanctioned him the refund amount.

The FTO maintained that the case of the Complainant had been mishandled badly by the department due to rapid changes in the jurisdiction and transfer/posting of the officers from one place to another. Situation of the present matter had reached a stage where the department would have no choice other than to give effect to the order of the Commissioner Appeals, as the same (order) had attained finality and department's representation before the Hon'ble President against the FTO order had also been rejected.

Refund of Paid bid amount in Customs Auction

(Complaint No.1874/ISB/CUST/2023 dated 21.05.2024)

The complaint was filed for not allowing refund of bid amount paid by the Complainant as a successful bidder after auction proceedings. The Complainant applied for refund of auction proceeds but the application was turned down by the department vide letter dated 20.03.2023. The Complainant has prayed that the directions be issued to the Department to refund the proceeds amount to the Complainant, in light of CGO 5/2018 dated 24.05.2018.

Details of the case are that the subject vehicle was put to auction on 07.06.2018 and sold to highest bidder i.e. the Complainant. After payment of all dues, the Complainant got the vehicle on 20.06.2018. The Complainant was required to register the vehicle within 60 days of the issuance of Auction Certificate dated 20.06.2018, which he failed to do.

After a period of four years, on 29.08.2022, a request for refund of the payment was received from the Complainant stating that the vehicle found tampered in the lab report conducted by Forensic Science Laboratory, Capital Territory Police Islamabad.

The legal and factual position reflects that the Complainant has made unprecedented delay spanning over almost four years to get the vehicle registered. After such a considerable lapse of time, no maladministration can be attributed to the department. However, in order to ensure a fair treatment to the Complainant and avoid such happenings in future, the Director General Intelligence & Investigation - Customs, FBR was recommended to instruct Director, Intelligence & Investigation - Customs, Rawalpindi to personally review the entire case and pass a speaking order on the refund issue, as per law, and after providing the complainant an adequate opportunity of being heard. The Member Customs (Operations), FBR was also directed to devise and disseminate to all Customs field formations a comprehensive SOP regarding lab test of the auctioned vehicle by the successful bidder in a specified number of days after delivery of the vehicle in order to avoid such happenings in future.

Bogus Sales Tax Input Adjustments

(Complaint No. 2800/KHI/ST/2024 dated: 03.10.2024)

The complaint was filed against the Commissioner Zone-III, RTO-11 Karachi in terms of Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) for accusing the complainant of alleged 'Tax Fraud' declaring transaction of Rs. 81.434 billion with the impact of GST amounting to Rs.14.658 billion against 'Null' sales tax returns filed for tax periods September 2023 to January 2024 and consequent illegal blacklisting of STRN of the Complainant by the Commissioner vide order dated 27.03.2024.

Briefly, the complainant is an individual, retired Armed Forces personnel, who got himself registered in sales tax on 20.08.2010. As per the complaint, the Commissioner Zone-III, RTO-11, Karachi vide an ex parte order dated 27.03.2024 blacklisted the Sales Tax Registration (STRN) of the complainant due to filing of Annexure C of sales tax returns for tax periods September 2023 to January 2024 and declaring bogus supplies worth Rs. 81.434 billion having GST of Rs.14.658 billion. The Complainant further alleged that the



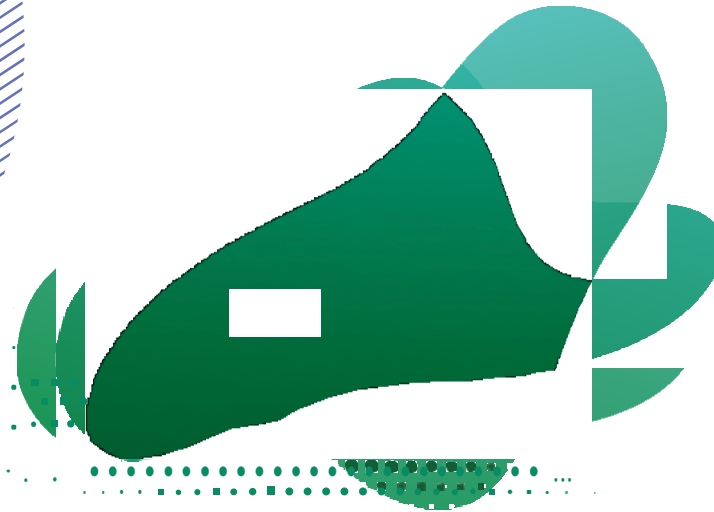
STRN was blacklisted without proper service of any show cause notice (SCN) or suspension order. The pre-suspension notice, suspension order, and SCN were either received after the due date through UMS or not received at all to date; hence this complaint is for conducting an inquiry against imposter/fraudster/cyber-criminals misusing ID of the complainant and a directive to the Commissioner for cancellation of the blacklisting order and all other subsequent proceedings.

Meanwhile, the FTO investigation revealed a complex web of fraudulent activities orchestrated by a cybercrime gang. The criminals reportedly exploited dormant taxpayer identities accessed from the FBR website, allegedly in connivance with current and former PRAL and FBR officials, to file bogus transactions without actual movement of goods or financial transactions as mandated by law. This fraud was initiated by filing Annexure C sales tax returns, declaring fictitious supplies worth Rs. 81.434 billion with a GST impact of Rs. 14.658 billion.

The FTO identified two buyers as part of the scheme, who claimed substantial input tax credits against these fictitious supplies. Both had previously filed "NULL" returns but suddenly claimed large input taxes without the physical movement of goods or banking transactions. Moreover, the investigation also highlighted procedural failures within the tax administration that allowed such fraudulent activities to occur unchecked. The lack of timely response to deregistration applications contributed significantly to enabling this massive tax fraud.

FTO observed that the failure to provide the security and protection of the Complainant's User ID/Password and sanctity of the taxpayers' confidential data from misuse/hacking leading to a tax fraud case worth Rs. 14.658 billion on behalf of the complainant causing administrative excesses tantamount to maladministration under section 2(3)(i)(a)(b)(c) & (ii) of FTO Ordinance. The Chief Commissioners-IR, LTO & CTO, Lahore and RTO, Faisalabad were recommended to ensure the initiation of legal proceedings for conviction on merit in accordance with the law against the fraudulent companies.

Moreover, the Directorate General I & I-IR has been instructed to initiate a Fact-Finding Inquiry in order to identity the cyber criminals including those present within PRAL and FBR. It was further recommended that the Member IT, FBR take necessary correct on to ensure sanctity of data.



Own Motion Investigations

Initiated by the FTO on its own to combat maladministration of FBR, provided under Section 9(1) of the FTO Ordinance, 2000. Own Motions are based on findings of a complaint under investigation with FTO or Systematic inconsistencies reflected in media or reflected in research studies, FTO can initiate Own motion and recommend reforms and system corrections.

Flaws in the Withholding Tax Regime in Case of Vehicles

(Own Motion No. 0060/OM/2022 dated: 13.06.2024)

The Federal Tax Ombudsman (FTO) detected serious flaws in withholding tax deduction on purchase/lease of vehicles by individuals/businesses, depriving the buyers to claim tax credit of advance tax paid by them on registration/ sales of such vehicles. The Federal Tax Ombudsman (FTO) has identified significant flaws in the process of withholding tax deduction on the purchase or lease of vehicles in Pakistan, which has been causing issues for both individuals and businesses. These flaws primarily arise from the way advance tax under Section 231B of the Income Tax Ordinance, 2001, is managed during the purchase and registration of vehicles, particularly in cases where vehicles are leased through banks or leasing companies. The advance tax under Section 231 B is collected at two points: by the provincial Excise & Taxation department upon registration and by car manufacturers at the time of vehicle manufacture. For leased vehicles, the tax is withheld and deposited in the name of the lessor (usually a bank or leasing company), although the lessee (the individual or business that ultimately uses the vehicle) is the one who bears the financial burden of this tax.

The tax credit for the advance tax paid under Section 2318 is often erroneously granted to the lessor rather than the lessee. This misallocation prevents the lessee from claiming the tax credit against their annual tax liability, despite having paid the tax. When the lessee goes to register the vehicle, they are often charged the advance tax again because the registration authority does not recognize the initial payment made in the name of the lessor. This results in a situation where the lessee effectively pays the tax twice—once indirectly through the lessor and again directly during registration. The FBR (Federal Board of Revenue) has been advised to implement a mechanism that ensures the advance tax under Section 2318 (3) is credited to the lessee's account, who is the actual payer. Car manufacturers should be required to document the lessee's details and issue certificates indicating the advance tax paid in the lessee's name. The registration authority should accept these certificates to avoid double taxation. A digital system should be developed to integrate data from manufacturers, lessors, and registration authorities to verify tax payments and ensure accurate crediting.

These measures are aimed at correcting the systemic issues identified by the FTO and ensuring that the tax burden and corresponding credits are accurately assigned to the correct parties, thereby preventing financial discrepancies and unfair taxation practices.

Disposal of Confiscated Goods by Customs

(0002/OM/2024 Decision date 21.06.2024)

It was observed that large quantities of goods (like Currency, Gold, Silver, Precious Stones, Antiques, Arms & Ammunition, Fire Crackers Narcotics, Cigarettes, liquor, banned Drugs, acetic anhydride, Medicines, Chemicals, Obscene Films and Literature and other goods which are health/environmental or social hazards or unfit for human consumption and are lying undisposed of country-wide in various Customs State Warehouses. Sr. Nos.34, 36 & 36A of the Customs General Order (CGO) 12/2002 dated 15.06.2002 provides for expeditious disposal of all such goods, the Customs authorities on one hand are not disposing these goods under the relevant provisions of laws and rules thus leading to their pilferage and replacement. It was found that a total number of 3451 lots were pending un-disposed of at this point in time and according to the reasons intimated by FBR, 555 lots are pending being under litigation at different legal/quasi judicial forums.

Evidently, non-application of the above mentioned provisions of Customs laws, procedures and CGOs is causing unnecessary delay in disposal of confiscated goods and reflects negligence and inefficiency on part of the Customs Deptt, Directorate General of I&I-Customs and FBR and is tantamount to maladministration under Section 2(3)(i)(a)&(ii) of the FTC Ordinance, 2000.

The Member Customs (Ops) and Director General I&I Customs, FBR were recommended to issue immediate directions to the Collectors/Directors concerned to completely eliminate this huge pendency and dispose of or destroy such goods ripe for disposal/ destruction as the case may be, under the relevant provisions of law discussed above and the Member Legal (Customs), FBR to take immediate steps within 30 days for fixation of early hearings leading to decisions in cases pending before different judicial and quasi-judicial fora to expedite disposal of stuck-up confiscated goods at different Collectorates/Directorates.

Hurdles Faced by the Taxpayers in Requests for Assigning Rightful Jurisdiction

(0023/OM/2024 Decision date 11.10.2024)

An own motion investigation was initiated on account of lack of automated module on issues relating to change of jurisdiction creating hardships for taxpayers. While investigating various complaints, this office has received a number of complaints wherein, the taxpayers had to face hardships while applying for change in jurisdiction. However, when it comes to applying for change in jurisdiction from one field office to other field office, the taxpayers have to submit manual applications which is time consuming as no online module for applying change in jurisdiction is available in Iris. As per the prevailing procedure, on receipt of application, the Secretary (Jurisdiction) forwards the application to the concerned field office for issuance of no objection certificate (NOC). This NOC certifies that no assessment or recovery proceedings are pending against the applicant. The respective field formation takes a significant amount of time in issuing NOC as they seek data manually from different branches of the field formation, despite the fact that such data is already available in Iris system and then sends to FBR, who processes the case(s).

On the one hand, the issue of change in Jurisdiction keeps pending due to manual processing while on the other the taxpayers have the liberty to challenge the jurisdiction against already initiated proceedings, if any, before the assessing officer. Resultantly, the cases keep pending without any audit or recoveries. The Iris system should be intelligent enough to check for any pending assessment and or recovery proceedings against a taxpayer.

It is surprising that no online module for applying change in jurisdiction electronically is available in Iris and taxpayers are left at the manual handling of tax officers/ officials. The applicants in many cases are even unable to locate the status of their application for change in Jurisdiction. Resultantly, the cases of change in Jurisdiction are kept pending for months as the concerned field office before issuing NOC, checks for audit and recovery proceedings, if any. Moreover, it is also a matter of fact that the pending manual applications for change in Jurisdiction are misplaced in record and are not easily traceable resulting in inordinate delay. This apparently falls under the definition of Maladministration on account of inattention, delay, incompetence, inefficiency and ineptitude in the administration or discharge of duties and responsibilities as define in section 2(3)(ii) of the FTO Ordinance, 2000. The Board IT Wing filed written comments wherein they stated that Change Request Forms has already been developed and tested. The IT Wing further stated that the User Acceptance Test (UAT) will be arranged and the requirements of the system will be developed by the end of August, 2024. During hearing, the DR stated that the UAT of relevant CRFs has been completed on 23.09.2024. The DR further stated that the UAT approval from the Domain Team of FBR is awaited. After receiving of UAT approval, the development of CRF will be scheduled and processed.

The hardships faced by the taxpayers due to inordinate delay on account of non-availability of online module for applying change of jurisdiction comes under the ambit of maladministration. Currently, the issue is under process for necessary changes in the system with the concerned Board authorities. The FBR was recommended to direct the Member (Information & Technology) to implement the proposed online module for applying and processing change of jurisdiction applications of the taxpayers.

FTO Recommends FBR to Review NPOs Regulatory Regime**Own Motion No. 0080/0M/2022 dated: 01.12.2023**

The Federal Tax Ombudsman's (FTO's) office has identified "significant gaps" in the non-profit organizations (NPOs) sector – including blatant tax evasion, non-filing of tax returns, withholding tax deduction statements, and misuse of approval regimes. Own Motion Investigation was initiated in case of Non-Profit Organizations (NPO) on incidence of inordinate delay, denial and delinquency while granting approval to Non-Profit Organization and subsequent evaluation of their performance by F8R for certifying to the effect that such NPOs are performing transactions as per section 2(36) of the Income Tax Ordinance, 2001 read with Income Tax Rules, 2002 in seeking approval from the concerned Commissioners IR to be recognized as non-profit on the basis of a series of complaints filed by various NPOs. Allegedly, such practices created unjust hurdles for law abiding NPOs.

Therefore, on receipt of a series of complaints, the FTO office, decided to review the whole statutory, regulatory, and procedural regime covering NPO sector in Pakistan. The FTO office concluded that the whole NPO regime needs a serious review by F8R's IR policy wing in the light of section 2(36) and section 100 of the Income Tax Ordinance, 2001 read with rule 211 to 2208 of the Income Tax Rules, 2002 as no procedural review was taken after grant of approval as NPO by F8R. Moreover, a review conducted in 2015 was not in line with regulatory provisions in the absence of review committee. The issue of withholding by NPOs was also discussed and F8R assured to conduct foolproof audit of withholding. F8R has been recommended to constitute a committee for evaluating performance of NPO who must complete the review within 3 months as provided under the law. It was further recommended to F8R's policy wing to review the overall regime of NPOs to ensure complete compliance including performance review, withholding audit, filing of tax returns and issuance of SOPs for granting NPO license.

The F8R was recommended to constitute the Committee, as envisaged under Sub-Rule 11 of Rule 2208 of Income Tax Rules 2002, to review and re-assess the capacity and evaluate the performance of POPs functioning as a certification agency. It was further recommended to ensure that the Committee must complete such re-evaluation within three months, during which the certification agency shall continue to function as a legitimate certification agency. Furthermore, ensure that IR Policy Wing conducts an overall review of internal and external Certification Processes, streamlining constitution of Certification Panels, reviewing Certification Criterion, ensuring complete compliance of relevant Rules. This review will help the regulatory Committee in its re-evaluation exercise;

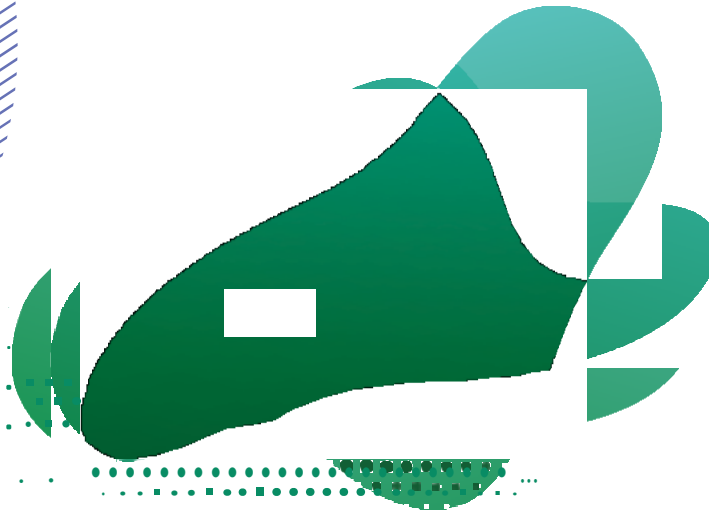
The F8R was further recommended to ensure that IR Policy Wing to scrutinize POP's other services to NGOs/NPOs so as to see that no conflict-of interest impacts Certification process and transparency. Furthermore, ensure that IR-Operations conducts an exhaustive withholding Audit of all active NPOs to plug the current bleeding points. Moreover, ensure that IR Operations implements filing of Tax Returns and Withholding Statements by all NPOs and ensure that IR Operations issues uniform SOP for the processing, approvals, review of cases filed by NPOs at different field formation.

Difficulties in Filing Sales Tax Returns

(OM No: 0025/OM/2024)

This OM was initiated by the FTO Secretariat on the basis of multiple complaints received from Tax Bar Associations, Chambers of Commerce & Industry and other Representatives of the taxpayers etc. The main grievance in these complaints was the difficulties in filing of sales tax returns in the wake of promulgation of SRO 350(I)/2024 by the FBR. Resultantly, the sales tax registered persons could not claim input tax adjustments on supplies received, where their suppliers had not filed their Sales Tax returns declaring those supplies. The FTO Secretariat took up the matter with FBR by initiating the legal proceedings and by confronting the issues emanating from the operations of the above referred SRO.

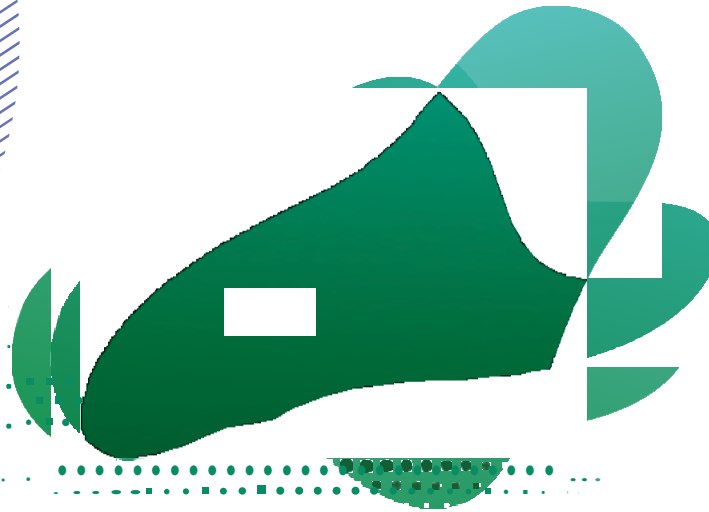
Consequent to the above investigations, the FBR in order to mitigate the hardships faced by the registered persons in filing of sales tax returns, rolled out another SRO i.e SRO 1130(1)/2024 thus resolving major issues/hardships being faced by the Complainants and all Sales Tax registered persons. Resultantly, a vast majority of sales tax registered persons benefitted through the intervention of FTO organization which culminated in resolution of the problems linked with SRO 350/2024.



Implementations of FTO's Recommendations- FBR Issues SoPs/Circulars

In addition to individual complaints, FTO Secretariat has also undertaken generic nature of complaints/ own motion initiatives having wide implications and affecting larger taxpayers' community. The details of systematic improvements made by FBR consequent upon the FTO's Recommendations are as under:-

Sr.No.	FBR's letter/circular/SRO	Grievances redressed
1.	SRO. 1130(1)/2024 dated 01.08.2024	Difficulties in filing of sales tax returns and input tax adjustments were removed which benefited thousands of registered persons.
2.	C.No.3(15)ST-L&P/2010 dated 24.10.2024	Benefit of exclusion from levy of further tax and extra tax guaranteed.
3.	No. 3/9/2024/CM-236753/R dated 18.12.2024	Claim of tax deducted to be allowed on the basis of withholding tax certificate instead of CPRs.
4.	No. 1(0023)S(BDT-IT) 2024 dated 30.10.2024	FBR have implemented CRF -IRIS-JMS-3 and CRF -IRIS-JMS-7. As a result thereof application for change of jurisdiction is now available to taxpayers on IRIS.
5.	F.No. 6(30)S(IR-Operations/2024) dated 21.11.2024	In consequence to FTO Sectts OM No. 0024/OM/2024, FBR rolled out Standing Operating Procedures (SOP) for guidance of aggrieved taxpayers for reactivation of blocked Sims. It was also published on FBR Web portal.
6.	1(0017)S(BDT-IT/2024) dated 24.12.2024	In compliance of FTO's recommendations vide C.No 0017/OM/2024, FBR brought about changes in the SAP module system about adjustment of teachers rebate at the time of withholding thus saving them from rigors of subsequent claim of refunds.
7.	C.No. WeBoC, FTO Court Matter/941 Dated 30.01.2024	The Director General, Reforms and Automation, Karachi, as a process of implementation of Hon'ble FTO's recommendations, finalized the impact assessment on the CRF and the module has been deployed vide UAT No. 1157 dated 09.01.2024



Informal Resolution of Disputes

During the year under report, FTO Secretariat has resolved a significant number of complaints by adopting the informal resolution strategy in light of Section 33 of the FTO Ordinance, 2000. Few highlights of such resolutions are as under:-

Deblocking of Mobile SIM

(Complaint No. 0339/INFRML/2024 dated: 18.07.2024)

The complainant stated that despite furnishing tax returns, her cell phone has been blocked. The complainant requested to take prompt action as the FBR is blocking the SIM. The matter was taken up with the RTO Rawalpindi on telephone under section 33 of the FTO Ordinance, 2001 for immediate resolution. The concerned RTO promptly responded and resolved the issue. The complainant's husband telephonically confirmed that the issue has been resolved.

Updating of Complainant's Tax Profile

(Complaint No. 0099/INFRML/2024 dated: 19.04.2024)

The complaint was filed for failure of the RTO Rawalpindi to correct the name of the complainant from Urdu to English on his tax profile. The matter was taken up with the RTO, Rawalpindi on telephone under section 33 of the FTO Ordinance, 2001. Muhammad Hayat Khan, ADCIR, departmental representative was asked to do the needful and report compliance. The complainant has telephonically confirmed that his issue has been resolved by the tax department. The copy of updated tax profile has been obtained and placed on file which



shows that requisite correction has been made by the department.

Updating IRIS Folder of the Complaint

Complaint No. 0012/INFRML/2024 dated: 15.02.2024

The complainant stated that the concerned Commissioner-IR, Zone-II, CTO Karachi has approved application for exemption and granted the exemption certificate. But the Iris folder is still showing pendency of application instead of an exemption certificate. The complainant prayed to resolve the said issue on an urgent basis.

The matter was taken up with the FBR u/s 33 of the FTO Ordinance, 2001 through the registrar. The concerned authorities resolved the matter immediately and informed that the issue has been resolved. The complainant was also informed vide email dated 24.01.2024 that FBR has resolved the issue. Therefore, the requisite relief was granted to the complainant through intervention of this office.

Issuance of NTN

(Complaint No. 0097/INFRML/2024 dated: 26.04.2024)

The complainant is an individual who was unable to complete online registration process for his NTN and consequently, he failed to file his tax return. Upon contacting with the RTO Islamabad to obtain his NTN and submit his tax return, he was informed that his NTN number has already been issued by the concerned 8TB.

The DR was called for hearing who stated that the taxpayer was temporarily registered u/s 181 on 15.12.2023 and that due to technical error in the Iris, the process could not be completed. He also filed written comments. However, DR was asked to resolve the issue for filing of return within one day and report compliance by 17.04.2024. The issue was resolved by the department and the DR vide his email dated 16.04.2024 informed that the issue relating to the taxpayer regarding online filing of tax return has been resolved. The same was also confirmed by the complainant.

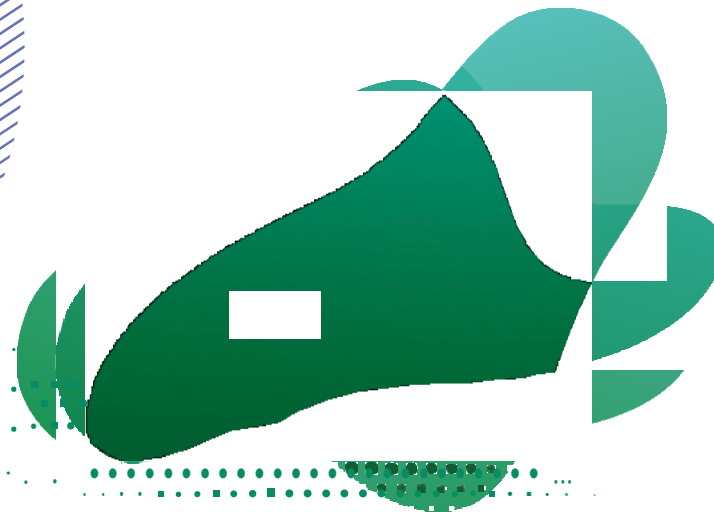
Issuance of Pending Exemption Certificate

(Complaint No. 0079/INFRML/2024 dated: 20.03.2024)

The complainant stated that he filed 6 applications for withholding tax exemptions u/s 159/151, 153, 155, 2318, 235, 236 on 08.01.2024. But the Commissioner-IR has only approved one application u/s 151, whereas, other applications are still pending. The complainant further stated that as the matter is time sensitive, FTO Secretariat is requested to please resolve the issue through informal channel.

The matter was taken up with the Chief Commissioner-IR, CTO, Islamabad on telephone and instructions were passed on to resolve the issue immediately. The Concerned CTO reported that the pending exemption certificates have been issued on merits and compliance made. The complainant also telephonically confirmed that all the





Study Reports

The FTO office may conduct research to identify taxation injustices as provided in Section 9(4) of FTO Ordinance, 2000. Findings can lead to own motion proceedings and have immensely benefited taxpayers and the tax machinery. These study reports promote fairness and efficiency, empowering informed decision-making in taxation.

Internship Exchange Program

This report provides an in-depth overview of the Federal Tax Ombudsman (FTO)'s participation in the first international internship exchange program with the Mediator of the Kingdom of Morocco, facilitated through an MoU under the auspices of the OIC Ombudsman Association. It details the comprehensive training provided to two FTO interns by the Institution of Mediator Kingdom of Morocco (IMR), focusing on various departmental aspects of institutional mediation. The report captures the interns' experiences and insights gained during their three-week program in July, highlighting the FTO's dedication to youth development, capacity building, and leadership. Readers can access the full report via the provided barcode.



Study on Taxpayers Rights

The Federal Tax Ombudsman Secretariat has launched the Manual of Taxpayers Rights on 14th August 2024 while commemorating the 77th Independence of our beloved motherland. The importance of taxes to the economy, governance and national stability needs no further emphasis as it is Tax Blood which regulates



these arteries and sustains the body of state. A fair, just, efficient, and simple taxation system is vital for developing confidence amongst the taxpayers so that they pay their taxes. Any Tax System which doesn't protect the Taxpayers' Rights can neither be termed as fair nor is it viable in the long run. The office of the FTO has the exclusive and inherent mandate to safeguard the taxpayers against any act of maladministration by Federal Board of Revenue or its functionaries

Tax laws, across the world are perceived to be complex and intricate. It is difficult for the general public to understand these complex tax statutes. Therefore, it is necessary to prepare a simple, comprehensive and self-contained manual of Rights which is easy to understand, handy to benefit and wide-ranged to cover all segment of Federal Taxes.

Keeping the significance of understanding taxpayers' rights, this booklet provides a comprehensive set of taxpayers' rights available under the Constitution of Pakistan, Federal Tax Laws, Rules, Circulars/SROs, landmark decisions of apex courts and International Best Practices. This booklet is the first of its kind, available on the official website of Federal Tax Ombudsman Secretariat, Islamabad with inbuilt mechanism for periodical updates. Hopefully the Taxpayers Community at large, legal fraternity, especially Tax practitioners and FBR functionaries, all will benefit from this document.

Taxpayers' Rights

A. The Right to Quality Service:

Taxpayers have the right to receive timely and professional assistance in all their tax dealings with the department in a way they can easily understand communication. They should have clear knowledge how to file complaints about inadequate quality of service and assistance provided by the tax office.



B. The Right to Pay legally due Tax:

Taxpayers have the right to pay only such tax demands and advances of tax which are legally due and which have been raised by following a due process of law and after providing adequate opportunity of hearing to the taxpayers. They have the right to pay such taxes which have been adjudicated in appeal by an independent legal forum as also approbated by the higher courts.

C. The Right to Raise Objections to Tax Authorities Actions and Be Heard:

Taxpayers have the right to raise objections to any acts of omission and commission made by the department. They have right to provide additional documents at the time of filing of formal response during audit, amendment, penalty and any other proceedings which could adversely affect taxpayers and raise their tax liability or reduce the claimed tax refund. The taxpayer has right to expect a fair response from the



department in case of disagreement.

D. The Right to Appeal against Orders of the IR Department:

Taxpayers have right to file appeals before an appellate forum against audits done, assessment and amendment made or any order made which is prejudicial to the interests of the taxpayers. They also have a right to approach the higher courts and are entitled for settlement of tax disputes through oversight committees and Alternative Dispute Resolution Committees (ADRC). They also have right to receive a written appeal order within a reasonable time.

E. The Right to Privacy:

Taxpayers have the right to expect that any tax inquiry, examination, or enforcement action will be made in accordance with law and privacy of the taxpayer would not be violated during process of enforcement of tax law, including search and seizure proceedings. They have right to be protected against any form of harassment by the tax department.

F. The Right to Confidentiality:

Taxpayers have the right to expect that all particulars contained in the return furnished, accounts produced and statement made, evidence given in the course of any proceedings and any record of assessment proceedings and any proceeding relating to recovery of tax demand shall be kept confidential and no part thereof will be disclosed save as provided in law. In case the right of confidentiality is breached, taxpayers have a right to ask for appropriate action against the employees, practitioners and others who wrongfully used or disclosed such information to an unauthorized person.

G. The Right to Representation:

Taxpayers have the right to nominate an authorized representatives who could represent them in all their dealings before the tax authorities. They have also a right to replace their authorized representative if they so desire during assessment and appeal proceedings before such authorities.

H. The Right to have Access to a Just Tax System:

Taxpayers have a right to expect that the tax system would provide a fair and reasonable opportunity to consider facts and circumstances and would take into account taxpayers compliance constraints. Taxpayers have the right to receive assistance from any independent forum including Tax Ombudsman Secretariat if the tax authorities refuse to resolve their tax issues promptly and timely through normal channels.

I. Acknowledge and Respond to Communications:

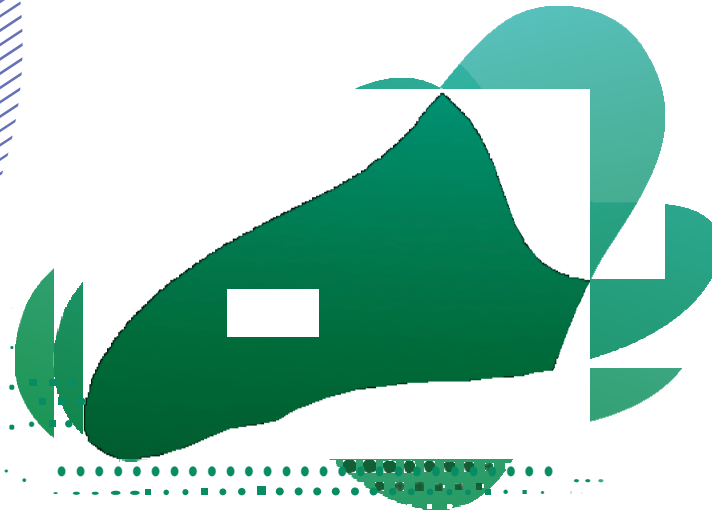
Taxpayers have a right to receive response swiftly and timely to the queries raised by them on complex tax related issues. They have a right to seek explanations and any assistance required for making compliance with the tax laws and procedures and expect that their queries would be professionally handled and timely responded.

J. Right to Information and Education:

Taxpayers have a right to know what they are required to do to comply with the tax laws and rules. They are entitled to having easy access to the tax laws, procedure, SROs, Circulars, Forms, Instructions and prescribed notices. In addition, they have the right to be informed of decisions about their tax affairs, audits, amendments, tax demands and refunds.

Taxpayers Obligations

- A. Taxpayers have also certain legal obligations which they are expected to make honestly and voluntarily. The same are given as under;
1. To get register with the tax department.
 2. To comply with tax laws & procedures.
 3. To file correct and complete tax returns & statements within the prescribed time.
 4. To pay due taxes and tax demands timely.
 5. To maintain accounts, documents and records of all transactions.
 6. To be truthful and honest in dealing with tax authorities.
 7. To provide complete and accurate information and records, when required under the law.



Activities for Public Awareness

The Federal Tax Ombudsman and regional advisors launched a massive outreach campaign in 2024, empowering taxpayers to protect their rights. This initiative led to a significant surge in complaints, demonstrating taxpayers' trust in the FTO's ability to resolve their grievances.

Address to IRS Officers at Karachi on 08.08.2024

On 08-08-2024, the Hon'ble FTO visited the main FBR building where he accompanied by his team, was warmly welcomed by the senior IRS officers. After welcome address, the Hon'ble Dr. Asif Jah addressed IRS officers at the auditorium. A large number of IRS officers (from BS-16 to 21) attended the session. The FTO apprised the officers about the role of FTO's Office and its mandate under the FTO Ordinance, 2000 for resolving the grievances of the taxpayers in cases of maladministration.

The FTO emphasized the need for developing a cordial relationship instead of taking the institution as adversarial to tax authorities. It was also highlighted that the very purpose of the establishment of FTO office is to offer free of cost dispute resolution to taxpayers and to suggest systemic improvement in the tax machinery. The session concluded with exchange of memorabilia.

KMU Hosts Awareness Session on Taxpayers' Rights

Khyber Medical University (KMU) hosted an awareness session on safeguarding taxpayers' rights at Dr. Hafeez ullah Hall, Peshawar. The event featured Dr. Asif Mehmood Jah, as the main guest speaker. The session aimed at educating the participants on the rights of taxpayers and the mechanisms available for addressing



their complaints. The seminar was organized by the Finance Wing of KMU under supervision of Treasurer Wasim Riaz. Distinguished attendees included KMU Registrar Inamullah Khan Wazir, Dean of Basic Medical Sciences Professor Dr. Rubina Nazli, Treasurer Waseem Riaz, and heads of all KMU departments.

During the session, Federal Tax Ombudsman provided an in-depth overview of the role and mandate of the FTO Officer in resolving taxpayers' complaints. He also addressed various tax-related queries from the participants, offering valuable insights into the complexities of the taxation system. Mr. Almas Ali Jovindah, Advisor Legal, highlighted the legal aspects of the Federal Tax Ombudsman (FTO). Sardar Ali Khawaja, Advisor, FTO, Peshawar shared his experiences as the former Chief Commissioner of FBR and informed attendees about the FTO Office in Peshawar, where students and faculty can file their complaints pertaining to tax authorities.

Treasurer KMU, Mr. Waseem Riaz and Registrar Inamullah Khan, expressed their gratitude to the Federal Tax Ombudsman Dr. Asif Mahmood Jah for his presence and the valuable knowledge he shared. Special recognition was given to Mr. Muhammad Umair Zeb, who received a Performance Award in recognition of his contributions as a tax advisor to both KMU and the Federal Tax Ombudsman.

Inauguration Ceremony of Export Dialogue Pakistan at Islamabad

Dr. Asif Jah, Federal Tax Ombudsman was the chief guest at the Inauguration Ceremony of Export Dialogue Pakistan and 16th All Pakistan Chambers Presidents' Conference organized by the Rawalpindi Chamber of Commerce and Industry RCCI at Serena Hotel, Islamabad. RCCI President Saqib Rafiq, Group Leader Sohail Altaf, Senior Vice President Muhammad Hamza Sarosh, Vice President Faisal Shahzad, Presidents of FCCI and KCCI, former Presidents of RCCI and representatives and speakers from the export sector, among others, were present on the occasion.

The President RCCI, in his opening remarks said that Export Dialogue Pakistan is an initiative aimed at getting recommendations on export enhancement, which ultimately helps in strengthening the national economy. He further stated that by prioritizing exports, Pakistan can generate much-needed foreign exchange, alleviate pressure on reserves and stimulate sustainable economic growth.

Visit to Hyderabad Chamber of Commerce and Industry

Dr. Asif Mahmood Jah visited the Hyderabad Chamber of Commerce and Industry to engage in an interactive session with the business community as such sessions are crucial for fostering transparency and understanding between government institutions and taxpayers.

During the session, FTO emphasized the pivotal role of the Federal Tax Ombudsman Office in providing cost-free justice to taxpayers who have encountered maladministration issues. This role is essential in ensuring that taxpayers are treated fairly and receive prompt resolution to their grievances related to tax matters.

Engaging with the business community in such a manner not only facilitates a better understanding of the tax system but also provides an opportunity for feedback and suggestions for improvement, ultimately contributing to a more efficient and equitable tax administration system. Furthermore, the FTO revealed



that his office had investigated and resolved a record number of complaints against maladministration within the Revenue Division (Federal Board of Revenue) in 2024. This marked a significant increase in complaint resolution compared to previous years, showcasing the FTO's dedication to addressing taxpayer concerns effectively.

All-Pakistan Private School Federation National Conference

FTO took part in the ALL-PAKISTAN PRIVATE SCHOOL FEDERATION (APPSF) National Conference held in Lahore on February 15, 2024, where he served as a keynote speaker. Alongside him, Advisor Legal & Media Mr. Almas Ali Jovindah contributed to the conference as a panelist. The FTO in his address to the participants of APPSF, expressed gratitude for the opportunity to engage with teachers, students, and principals, emphasizing the importance of addressing taxpayer grievances.

He highlighted the FTO's ongoing efforts to address various tax-related issues, particularly those affecting educators. He referenced a recent order issued by the FTO against the Federal Board of Revenue (FBR), directing them to ensure fair treatment for Principals, Vice-Principals, and Headmasters of educational institutions across provinces regarding tax withholding practices. The order aimed to rectify instances of excessive tax deductions from the salaries of educators, which was found to be unjustified and discriminatory.

Federal Ombudspersons Conference at Sheikhpura

On July 9, 2024, a conference was held at the Sheikhpura Chamber of Commerce & Industry (SCCI), bringing together Federal Ombudspersons, including Dr. Asif Mahmood Jah, Federal Tax Ombudsman, Mr. Ejaz Ahmed Qureshi, Federal Ombudsman, and Ms. Fauzia Viqar, Federal Ombudsperson for Protection against harassment of Women at workplace.

Mr. Manzoor ul Haq Malik, Former Regional Chairman of FPCCI and Group Head Former President of SCCI, expressed gratitude to Hon'ble Asif Ali Zardari, President of the Islamic Republic of Pakistan, and Hon'ble Dr. Arif Alvi, Former President of the Islamic Republic of Pakistan, for arranging this conference. He highlighted the crucial role of the Federal Ombudspersons in delivering swift and cost-free justice to the public, industrialists, and the business community, thereby enhancing the credibility and efficiency of state institutions.

The Dr. Asif Mahmood Jah (FTO) highlighted the increased awareness and importance of the FTO office, the prompt processing of complaints, and the disciplinary actions taken against non-performing FBR officers and employees on the basis of FTO's recommendations. Additionally, he mentioned the resolution of refund issues for many industrialists and the significant increase in incoming complaints, with 99% of decisions upheld by the President of Pakistan.

Ms. Fauzia Viqar, Federal Ombudsperson for Protection against harassment of Women at workplace urged women to report their issues to her office, particularly from Islamabad. She stressed the importance of women coming forward with their problems.

Mr. SM Tanveer, Former Provisional Minister for Industry & Environmental and Group Leader of the United Business Group (UBG) of FPCCI, discussed the severe economic issues plaguing Pakistan, such as high



markup rates exceeding 22% per annum and rising inflation, which have deterred local and foreign investment. Mr. Zaki Ijaz, Regional Chairman and Vice President of FPCCI Punjab Lahore, called for clarity on the concept of filer and non-filer to ensure all individuals with taxable income submit their taxes promptly.

Mr. Abdul Basit, Former representative of Federal Insurance Ombudsman, proposed that decisions made by the Honourable Ombudsman should be considered final and not be challenged in Higher Courts to avoid delays for insured individuals. The President of SCCI, Mr. Tariq Iqbal Mughal, concluded the meeting with a question-and-answer session and extended heartfelt gratitude to the esteemed Federal Ombudspersons for their participation and visit to SCCI.

FTO Regional Office Established in Mianwali

The Federal Tax Ombudsman, inaugurated the regional office of the FTO in Mianwali on 22nd February 2024. The ceremony marked a significant step towards enhancing accessibility to justice for taxpayers in the region. Addressing an awareness seminar held alongside the inauguration, Dr. Jah emphasized the crucial role of the FTO office in addressing grievances related to maladministration within the Federal Board of Revenue (FBR). He highlighted that the FTO office serves as a platform for taxpayers to voice their concerns regarding issues such as illegal notices aimed at harassing taxpayers and delays in the processing of refunds.

Dr. Jah reiterated the commitment of the FTO office to uphold transparency and accountability within the taxation system, ensuring fair treatment for all taxpayers. He encouraged individuals and businesses to utilize the services of the FTO office to seek resolution for any grievances they may encounter in their dealings with the tax authorities. In a significant development aimed at reviving Pakistan's renowned handmade carpet sector, representatives from the Pakistan Carpet Manufacturers and Exporters Association (PCMEA) recently called on with Dr. Asif Mahmood Jah, the Federal Tax Ombudsman (FTO) on 23.2.2024. The meeting, led by Senior Vice Chairman Usman Ashraf, served as a platform to discuss and resolve the tax-related challenges that have been impeding the industry's growth trajectory.

Seminar on Taxpayers Rights' - Held at Islamabad Women Chamber of Commerce & Industry

On May 21, 2024, a seminar titled "Taxpayers Rights - Role and Performance of Federal Tax Ombudsman" was held in the building of the Federation of Pakistan Chambers of Commerce & Industry (FPCC&I) in Islamabad. The event was organized in collaboration with the Islamabad Women Chamber of Commerce & Industry (IWCCI).

The seminar lasted for one hour and a half and was characterized by its interactive nature. The participants actively contributed to the discussions, making the session highly meaningful and engaging. The seminar aimed at shedding light on the rights of taxpayers and the significant role played by the Federal Tax Ombudsman (FTO) in safeguarding these rights.

The session provided a platform for open dialogue, allowing the participants to voice their concerns, share experiences and gain valuable insights into the performance and responsibilities of the FTO. The collaborative atmosphere fostered a deeper understanding of the mechanisms in place to protect taxpayers and ensure fairness in the taxation system. Overall, the seminar was a successful initiative, highlighting the



importance of taxpayer' rights and the critical function of the Federal Tax Ombudsman in promoting transparency and accountability within the tax framework.

Visit to S.I.T.E Association of Trade & Industry on 08-08- 2024

On the invitation of S.I.T.E Association of Trade & Industry, the FTO accompanied by his team of Advisors, visited the office of S.I.T.E Association of Trade & Industry on 08-08-2024. The FTO and his team were received warmly by the President and members of Executive Body of S.I.T.E Association of Trade & Industry. The meeting was attended by a large number of business representatives. The President, S.I.T.E Association in his address welcomed the FTO and his team and discussed issues of mutual interest and concern. He emphasized the need for frequent interaction between the S.I.T.E and FTO offices so that problems faced by the business community are identified and proposals for systemic improvements are made to FBR for the awareness of the business community. A detailed briefing about the functions, role and achievements of Office of FTO was made.

Newsletter, brochures were also distributed to the participants. During question answer session, the FTO and Advisors elucidated various issues raised by the participants. A detailed briefing was presented by Sr. Vice President of S.I.T.E Association. He drew attention of the FTO and his team towards some problems being faced by their members. The FTO assured that the FTO office would address all such issues immediately, whether they were raised in writing or verbally. The participants were advised to approach FTO Office for the redressal of their genuine issues. The President, S.I.T.E thanked the FTO and his team and appreciated the exercise of launching awareness sessions. He further affirmed that they will suggest to their members to approach the forum of FTO in case of any maladministration caused by the tax authorities. Full co-operation by the S.I.T.E Association in the discharge of the functions of the FTO office was assured. The session concluded with exchange of memorabilia and commitment for frequent interaction from both sides.

Visit to the Association of Builders & Developers of Pakistan (ABAD)

On the first day of his visit to Karachi, the Federal Tax Ombudsman, accompanied by a team of Advisors, visited the office of the Association of Builders & Developers of Pakistan (ABAD) at the association's invitation. The delegation was warmly welcomed by the President and Executive Body members of ABAD.

The meeting was attended by a large number of business representatives. In his opening remarks, the President of ABAD extended his gratitude to the FTO and highlighted the importance of consistent interaction between ABAD and the FTO's office. He laid stress on the need to collaboratively identify challenges faced by the business community and work towards their practical solutions.

To enhance awareness among the business community, a comprehensive presentation on the role, functions, and achievements of the FTO's office was delivered. Informative materials, including newsletters and brochures, were distributed to the attendees. During the interactive question-and-answer session, the FTO and his Advisors addressed various concerns raised by participants, offering clarifications and guidance. The FTO encouraged the participants to approach FTO's office for the resolution of their legitimate grievances against tax authorities. In his concluding remarks, the President of ABAD expressed his appreciation for the initiative to conduct awareness sessions and assured the FTO of ABAD's full cooperation. He pledged to encourage ABAD members to utilize the FTO forum for addressing issues relating to tax maladministration.

Visit to the Korangi Association of Trade & Industry (KATI)

On the second day of his visit to Karachi, the Federal Tax Ombudsman, accompanied by his team of Advisors, visited the Korangi Association of Trade & Industry (KATI) at their invitation. The delegation was warmly welcomed by the President and members of KATI's Executive Body.

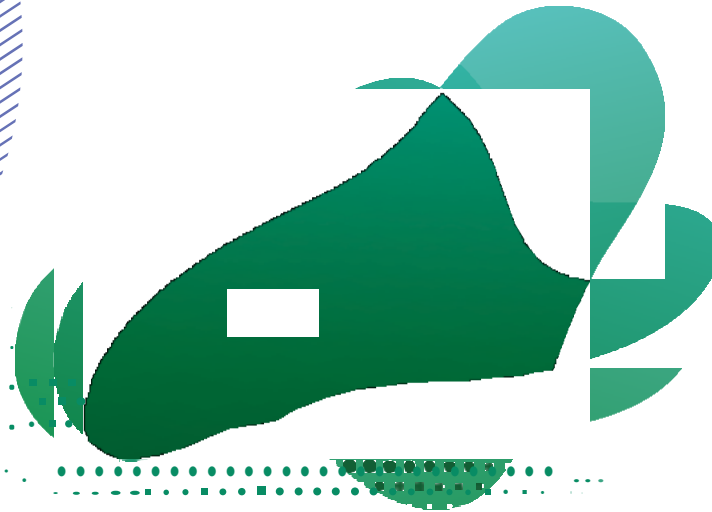
The meeting was attended by a significant number of business representatives, highlighting importance of the visit of FTO. In his address, the President of KATI extended a warm welcome to the Hon'ble FTO and his team. He highlighted the need for regular interaction between KATI and the FTO's office to address the challenges faced by the business community effectively. He also emphasized the importance of submitting proposals for systemic improvements in the laws and procedures of Federal Board of Revenue (FBR).

A detailed briefing about FTO's role, functions, and achievements was presented to the participants. Awareness materials, including newsletters and brochures, were distributed to ensure a comprehensive understanding of the FTO's services. During the interactive session, the Hon'ble FTO and his Advisors responded to various queries, encouraging participants to approach the FTO's office for resolving their genuine grievances against tax authorities. The President of KATI expressed gratitude to the FTO for establishing a Help Desk at KATI's office, a significant step to facilitate the business community. He also commended the awareness session initiative, pledging KATI's full cooperation in ensuring the effective discharge of the mandate of FTO office.

Visit to the Karachi Chamber of Commerce & Industry (KCC&I)

On the final day of his Karachi visit, the Federal Tax Ombudsman, accompanied by his team of Advisors, visited the Karachi Chamber of Commerce & Industry (KCC&I) at their invitation. The delegation was warmly welcomed by the President and Executive Body members of KCC&I. The meeting was attended by a large number of business representatives and members of the media, reflecting the significance of the occasion. The President of KCC&I, Mr. Muhammad Jawed Bilwani in his welcome address, expressed his appreciation for the FTO's visit. He stressed the importance of sustained engagement between KCC&I and the FTO's office to address the challenges faced by the business community effectively and to develop proposals for systemic improvements to be shared with the Federal Board of Revenue (FBR). A comprehensive briefing on the functions, role, and achievements of the FTO's office was presented to create awareness among the participants.

Informative materials, including newsletters and brochures, were distributed to attendees. During the interactive session, the FTO and his Advisors addressed various concerns raised by the participants, offering guidance and solutions. In a subsequent media briefing, the FTO outlined the key achievements of his office during the year, with a special focus on milestones reached under his current tenure. The briefing highlighted the FTO's commitment to fostering a fair and transparent tax administration system. The President of KCC&I, along with the Executive Body, expressed gratitude to the Hon'ble FTO and his team for their exceptional efforts and performance. The visit reinforced the importance of collaboration between the FTO office and the business community to resolve grievances and drive improvements in tax administration.



International Engagements

In the year 2024 Federal Tax Ombudsman of Pakistan, elevated Pakistan's international standing through regular engagements with global Ombudsmen leadership. OICOA Board meeting in Islamabad, signing of a groundbreaking MoU on staff training with Bahrain and launching of OICOA's inaugural International Exchange-Based Internship Program are some highlights. These engagements solidify Pakistan's position in the global ombudsman community and redefine FTO as a forward-looking, internationally integrated institution.

10th OICOA Board meeting at Islamabad Hotel on 30-01-2024

Recognizing the historical significance of the Ombudsman institution, the Organization of Islamic Cooperation (OIC) in its session held in the year 2012 decided to establish a network of Ombudsman Offices to boost exchange of expertise, complaint handling skills, and empower Ombudsman institutions in the Islamic world. By 2014, the collective resolve crystallized and the first historic conference was held in Islamabad and became the birthplace of "OIC Ombudsman Association (OICOA)" with its headquarters in Islamabad. With this, Pakistan secured perpetual role of the Secretary General of OICOA of cooperation among the institutions of OIC countries to safeguard human rights, good governance, and drive public administration excellence across the Islamic world.

The 10th OICOA BOD meeting was attended by respectable Ombudsmen and the officials from the OIC block including OICOA President SerefMalkoc (Chief Ombudsman of Turkiye) and Board members from Morocco, Azerbaijan, Bahrain, and Indonesia. Due to prior commitments, Vice President of OICOA, Justice Dr. Zabiullah



Khodaeian (President General Inspection Organization, Iran) could not join in person, therefore, he was represented by Dr. Ahmed Rehmania (Vice President of GIO, Iran) through video conferencing.

Besides Chairlady of Bulgarian National Commission against Discrimination personally attended the event as an observer/special guest. Mr. Chrisfield, President of International Ombudsman Institute and Ombudsman of the Western Australia also sent his recorded video message which was flashed in the meeting for the knowledge of participants. His Excellency Datt marina Fardelli, Ombudsman of the Republic of Italy-Lazio Region sent a letter of appreciation addressed to OICOA which was displayed to the Board Members on the projector. Following Pakistani Ombudsmen/Ombudspersons also attended the meeting:-

1. Ms. Fauzia Viqar : FO SPAH
2. Dr. Khawar Jameel: Insurance Ombudsman
3. Major Azam Suleman Khan (R) Punjab Ombudsman
4. Nabila Hakim Ali: Punjab Ombudsperson
5. Chaudhry Muhammad Naseem: AJK

The meeting, characterized by its solemn commitment to addressing global injustices, focused particularly on the dire circumstances faced by Palestinians under genocide bombardment of Israel martyring more than 24,000 Palestinian. The brutalities of the Zionist regime cannot go unchallenged," asserted Secretary General of OICOA and Federal Tax Ombudsman of Pakistan, Dr. Asif Mahmood Jah. He called for action which went beyond empathy, urging the OICOA to transform their words into decisive, impactful advocacy. Dr. Jah emphasized the need for unified strength and action within the Ombudsman community. The Secretary General highlighted OICOA's digital outreach efforts, including its newsletter, website redesign, and social media presence. He envisioned the OICOA becoming a leading advocate for the oppressed, emphasizing the power of collective action in promoting fairness and human dignity across Islamic nations.

OICOA President and Chief Ombudsman of Türkiye, His Excellency Seref Malkoc praised Pakistan's vital role in the Islamic world and commended the Secretary General and Executive Secretary OICOA (Mr. Almas Ali Jovindah) for meticulously organizing the 10th Board Meeting. The President stressed the need for global collaboration and education amongst ombudsmen, underscoring their responsibility to amplify advocacy efforts. He also emphasized the OICOA's mandate to amplify its voice and leverage collective potential to advance global humanitarian causes and strengthen the institution of Ombudsman. He expressed gratitude to the Board Members for taking time out of their busy schedule to attend this meeting in Pakistan and urged them to remain steadfast in their pursuit of justice, peace, and prosperity.

The Executive Secretary of OICOA, Mr. Almas Ali Jovindah expressed gratitude for the President's invaluable leadership and vision. He emphasized the President's guidance in driving the OICOA towards its goals and expressed confidence in the organization's future trajectory. The Executive Secretary then formally presented the 10th Board Meeting agenda, providing a brief overview of each item, which was unanimously adopted by the Board. To ensure inclusivity, translated copies of the OICOA Statute Book were provided in English, French, and Arabic for all Board Members which highlights OICOA's commitment to accessibility and multilingual collaboration. The Executive Secretary presented the redesigned OICOA website, featuring



multilingual support (Arabic, Turkish, Azeri, English, and French) to accommodate the organization's diverse membership. New additions include a dedicated "OICOA Events" section for upcoming and past event information, a live Twitter feed highlighting activity, and a "Publications" space showcasing e-Newsletters, articles, and research. An Instagram feed has also been embedded for the latest updates.

The Executive Secretary highlighted the importance of Internship programs to promote youth innovation and international development. He announced strategic partnership with the Forum of Pakistan Ombudsman (FPO) to expand training opportunities for OICOA members which was facilitated by Ambassador (R) Abdul Moiz Bokhari (Executive Secretary of Asian Ombudsman Association) to extend these training sessions to the member institutes of the Asian Ombudsman Association (AOA) for wider knowledge exchange.

As the 10th OICOA Board Meeting drew to a close, Secretary General Dr. Asif Mahmood Jah expressed sincere gratitude and optimism. He acknowledged the rich exchange of ideas that characterized the meeting, citing it as a testament to the expertise and commitment within the organization. The Secretary General praised the spirit of collaboration that propelled discussions, enabling members to navigate complex challenges and envision innovative solutions for improving the lives of those they serve.

Drawing specific attention to the Palestinian issue, he emphasized OICOA's moral imperative to act. The Secretary General urged members to maintain the day's spirit, extending its impact through steadfast efforts to champion human rights casue within their respective regions. "Our work here," he concluded, "is a reminder that by pooling our expertise and passion, we can confront complex issues and shape a more equitable future. Let us carry the legacy of this meeting forward, guided by a dedication to empathy, transparency, and a relentless pursuit of justice. A cultural show was also organized at Pakistan National Council of Arts (PNCA), Islamabad in the honour of visiting guests which was enjoyed and highly appreciated by them. They had a group photo with the performing young Artists. They also appreciated the fantastic calligraphy of Quranic verses by Lt. General (R) Hamayun Khan Bangsh in PNCA. Some of the delegates also visited office of the Asian Ombudsman Association (AOA).

The 11th OIC Ombudsman Association Board Meeting at Marrakech 25-06-2024

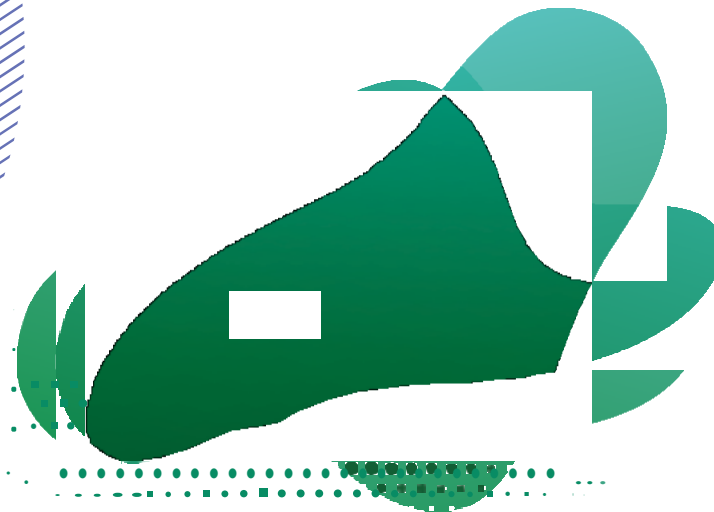
The 11th OIC Ombudsman Association (OICOA) Board Meeting, held on the 25th of June, 2024 in Marrakech and hosted by the Office of Mediator of Morocco was one of the paramount calendar events of OICOA for the year 2024. Secretary General of OICOA, H.E. Dr. Asif Mahmood Jah (Federal Tax Ombudsman of Pakistan), and the Executive Secretary of OICOA, Mr. Almas Ali Jovindah, attended the 11th OICOA Board Meeting, along with other OICOA Board Members. One of the most fruitfully salient outcomes of the 11th OICOA Board Meeting was the unanimous adoption of OICOA's Marrakech Declaration on Gaza. This declaration condemned the ongoing atrocities of the Zionist Israeli regime and the callousness of the Israeli Defence Force against the innocent Palestinians. It also called for a collective action by the Ombudsmen community of OIC countries and come forward for the protection and supremacy of Al-Quds and advancing the Palestinian Cause by not only raising voice at global platforms but also facilitating the on-ground humanitarian aid for Gazans.



Following the unanimous adoption of this declaration, a joint press statement was given by the OICOA Board Members which was then circulated through various print and electronic media outlets of Morocco and the respective countries of the Member Institutions of OICOA. The Secretary General, Dr. Asif Mahmood Jah also participated in the media interaction with various news outlets where he projected his views regarding the role of OICOA as an association of ombudsmen from OIC States, its mission, and stance on principles of justice and advancement of human rights. Dr. Jah reiterated that OICOA would continue at all levels for the redressal of humanitarian crisis in Palestine and will do everything in its power to bring the atrocities of Israel to the forefront. He also called for the international political stakeholders to take notice of the decades-long barbarities of Indian Military Force against the Kashmiris and appealed for international solidarity and firm action in support of both the Palestinians and Kashmiris.

Another important development made during the 11th Board Meeting was the signing of a Memorandum of Understanding (MoU) for the OICOA International Exchange Based Internship Program between the offices of Federal Tax Ombudsman of Pakistan and Office of the Mediator of Kingdom of Morocco. Being a forward-thinking visionary for fostering international cooperation and exchange of best practices within OICOA Member Institutions, Dr. Jah intends the OICOA Internship Program to open avenues for the young and talented interns of Member Institutions to understand the mechanics of ombudsmen offices in diverse cultural and administrative contexts, while broadening their perspectives and brushing their skillset for better job opportunities in the future. The Secretary General expressed his high expectations from this MoU during the Board Meeting and encouraged other Board Members to sign such similar agreements between their offices so the mission of OICOA to create a sense of unity and learning from one another, may continue.

In recognition of the invaluable contributions of H.E. Mohamed BENALILOU (Mediator of the Kingdom of Morocco) for OICOA, H.E. Seref Malkoc, Secretary General OICOA and Board Members presented a Tribute to him. Dr. Asif Mahmood Jah praised Mr. BENALILOU for his exceptional leadership and relentless hard work at advancing the mission of OICOA. He also congratulated and praised Mr. BENALILOU for being appointed as the first Vice-President of the International Ombudsman Institute (IOI) which stood as a testament to his stature and credibility among the global community of ombudsmen. Dr. Jah also remarked that his election as the Vice President of IOI brings an immense source of pride for OICOA and will help in advancing the global footprint of OICOA. The Secretary General also expressed his sincere appreciation to H.E. Mohamed BENALILOU for the outstanding hospitality provided by him and his staff throughout their stay. The fastidious attention given to all the delegations was deeply appreciated by him.



Events Organized

FTO office arranged various social events during the year in review and some of the significant events are highlighted as under:

The Hon'ble Former President of Islamic Republic of Pakistan Visit FTO Secretariat Islamabad - First ever visit of a President

The Hon'ble President of Pakistan Dr. Arif Alvi made first ever visit to the Federal Tax Ombudsman Secretariat on 10.1.2024. He was received and welcomed by the Federal Tax Ombudsman. During the briefing session attended by all Advisors working in the FTO Secretariat / Regional offices and senior officers, the FTO informed that 8,128 complaints against maladministration of Revenue Division (Federal Board of Revenue) the highest number ever since inception of the institution of FTO in the year 2000, were investigated and addressed by the FTO office during 2023. He was further informed that the registration of complaints increased by almost 24% being as 8,076 compared to 6480 registered in 2022. The FBR decided stuck-up refund cases and disbursed an amount of Rs 17.74 billion to taxpayers on the recommendations of FTO. The briefing also focused on aggressive outreach program undertaken by the FTO office. The said focus was in the backdrop of advice of the President to FTO when he presented his Annual Report 2022 in March 2023. The FTO informed that the average time taken for the disposal of complaints had been reduced to 44 days during the year 2023 against legal requirement of 60 days.

It was further revealed that the FTO is striving hard to further strengthen its outreach program also by opening new regional offices in Sargodha, Sukkur, Lasbela and Hyderabad. A Helpline has been established in FTO Secretariat to help facilitate taxpayers and public at large to file complaints. The FTO also appreciated positive role of Pakistan Telecom Authority in disseminating FTO's message, being part of outreach program,



to 117 million mobile phone users through Cellular Mobile Operators (CMOs). Highlighting the achievements, Dr. Jah added that now FTO office is a public-relief-oriented organization which provides tax relief to low-paid employees, teachers, salaried class, pensioners etc. through its decisions.

Speaking on the occasion, President Alvi termed FTO's performance in 2023 as "Excellent" and advised FTO to maintain the momentum of Public Awareness through outreach programs with a view to double the number of registration of complaints in coming years. He also called for enhanced coordination between FTO and FBR for the timely implementation of its decisions, and bringing improvements in the tax system for the convenience of taxpayers. He remarked that taxpayers-friendly tax system was essential to increase tax and revenue generation in the country, which would help improve national economy besides reducing the country's dependence on loans. He emphasized the importance of providing timely relief to complainants including overseas Pakistani.

FTO Calls on Hon'ble President Asif Ali Zardari, at the President's Office

The Federal Tax Ombudsman (FTO), Dr. Asif Mahmood Jah, paid a courtesy call on President Asif Ali Zardari at the President's office. This marked Dr. Jah's first official visit to the President Asif Ali Zardari.

During the meeting, Dr. Jah briefed the Hon'ble President on the accomplishments and functioning of the Federal Tax Ombudsman organization. President Zardari praised and appreciated the efforts and achievements of the FTO, highlighting the importance of its role in ensuring fair tax practices and resolving taxpayers' grievances. The visit underlined the ongoing commitment to improving tax administration and fostering a transparent and accountable system for taxpayers.

Hon'ble President lauded the performance of the FTO. He stated that efforts of FTO are commendable who has introduced many new initiatives, inter alia, enhancing the outreach of the Federal Tax Ombudsman and creating awareness about its role on providing speedy justice to complainants against the maladministration of the tax authorities. Dr. Jah, FTO has also shown unprecedented commitment to revive the Forum of Pakistan Ombudsman (FPO) and also actively contributing as General Secretary of OIC Ombudsman Association.

Forum of Pakistan Ombudsman Celebrates the Independence Day

The Forum of Pakistan Ombudsman (FPO) proudly hosted a flag hoisting ceremony to commemorate Pakistan's Independence Day at its headquarters in Islamabad. The event marked a moment of national pride and reflection on the sacrifices that led to the creation of Pakistan. Dr. Asif Mahmood Jah, President of FPO, delivered an inspiring address highlighting the profound sacrifices made by Pakistan's leaders. "The achievement of Pakistan stands as a testament to the unwavering dedication of our forefathers. Quaid-e-Azam Muhammad Ali Jinnah dedicated his entire life to the cause of Pakistan, shaping the future of our nation with his vision and commitment," said Dr. Jah. In his remarks, Executive Secretary FPO Almas Ali Jovinda emphasized the nation's abundant resources and the divine blessings that Pakistan enjoys. He urged the youth of Pakistan to channel their energies towards constructive endeavors, stating, "Pakistan is richly endowed with resources, a true blessing from God. It is imperative that we encourage and empower our youth to work diligently and contribute to the growth and prosperity of our nation." The ceremony was attended by FPO officials, staff, and distinguished guests, all of whom joined in paying tribute to the nation's heritage and the vision of its founding leaders. The event underscored the collective commitment to



advancing Pakistan's development and fostering a spirit of unity and progress. Ambassador (R) Afrasyab Mehdi, Ambassador (R) Moiz Bukhari, former Advisor FTO, Ramzan Bhatti also spoke on the occasion.

Seerat-un-Nabi Conference Held at FTO Secretariat

On September 27, 2024, the Federal Tax Ombudsman (FTO) Secretariat hosted its 3rd annual Seerat-un-Nabi Conference, commemorating the sacred occasion of 12th Rabi-ul-Awwal. This initiative reflects Dr. Asif Mahmood Jah's commitment to intertwining professional responsibilities with spiritual observance since his appointment as FTO on September 29, 2021. His approach emphasizes not only addressing tax grievances but also celebrating significant religious events, fostering a culture of reflection and ethical conduct within the workplace. The conference welcomed Mr. Khurshid Ahmad Nadeem, Chairman of National Rahmat-ul-Lil Aalameen Wa Khatamun Nabiyyin Authority (NRKNA), as the chief guest. In his keynote address, he highlighted the profound relevance of following the teachings of the Holy Prophet Muhammad (ﷺ) in daily life and its impact on strengthening societal morals.

The Hon'ble Dr. Jah opened the conference with a compelling discussion titled "The Importance of Rabi-ul-Awwal." He discussed about the Prophet's exemplary leadership, which transformed Madina into a welfare state founded on education and wisdom. He drew attention to the Prophet's first divine command, "Iqra" (Read), stressing the critical role of knowledge in human progress and civilization. He advocated for the integration of ethical teachings such as honesty, justice, and responsibility into educational curricula to cultivate a balanced and virtuous society.

The FTO Secretariat also organized a Naat and debate competition focused on the Seerat-un-Nabi, engaging staff in a spirited celebration of the Prophet's life and teachings. In his dual role as Acting Federal Ombudsman during the absence of the current ombudsman, Dr. Jah continued the tradition of encouraging staff participation, marking the event as an annual highlight. Prizes were awarded to competition winners. Mr. Nadeem emphasized that the Prophet's exemplary ethics should serve as a universal standard for humanity. He urged participants to view the Holy Quran, the primary source on the Seerat of the Prophet, as a reflective guide for individuals and nations alike, warning against neglecting its divine teachings.

FTO'S ADVISORY COMMITTEES

Section 18 of the FTO Ordinance, 2000, provides the legal framework for establishment of various Advisory Committees as and when the FTO thinks appropriate to establish them and define their role, functions and parameters.

The important function of Advisory Committees is providing plausible and practicable advices to the FTO. Although this provision existed in the mandate of this Secretariat, but, the same was not affectively utilized in the past 21 years. However, subsequent to the assumption of charge by the incumbent FTO, Dr. Asif Mahmood Jah, this provision was fully operationalized and the following three Advisory Committees were created:

- (i) Advisory Committee (HQs) for Islamabad/Rawalpindi and KPK
- (ii) Advisory Committee (Central) for Punjab, excluding Rawalpindi/Islamabad
- (iii) Advisory Committee (South) for Sindh and Balochistan

These Advisory Bodies are composed of Members pertaining to the relevant walks of life concerned with the

resolution of the complaints of aggrieved taxpayers, improvement in the performance, elimination of maladministration of FBR and creating ease of doing business, etc. Members of Advisory Committees were selected by the FTO himself from the Business Community, Chambers of Commerce & Industries, Academicians, Tax Bars Associations, Professionals from Legal Sector, retired FBR's Officers, representatives of the ICMA and other relevant concerns. The Advisory Committees have been playing a vital role not only in providing the required suggestions and proposals as per their ambit but also acting as a bridge between the FTO Organization and the concerned stake holders, causing awareness as well as facilitating the redressal of bonafide complaints.

The performance of the Members of Advisory Committees is fully monitored and necessary changes are made into the composition of the Committees keeping in view the level of engagement and performance of its respective Members. The Advisory Committee (Hqs), Islamabad, has a number of 38 Members, while the Advisory Committee (Central), Lahore, is composed of 49 Members and Advisory Committee (South), Karachi, consists of 40 Members, thus, bringing the total number of Advisory Committee Members to 127. Meeting of the Committees are regularly held and for the year under review i.e. 2024, 08 meetings were held

as per the following schedule:

(a) Advisory Committee (Hqs)

- i. 25th January, 2024
- ii. 27th March, 2024
- iii. 22nd May, 2024

(b) Advisory Committee (Central)

- i. 5th January, 2024
- ii. 20th May, 2024
- iii. 18th December, 2024

(c) Advisory Committee (South)

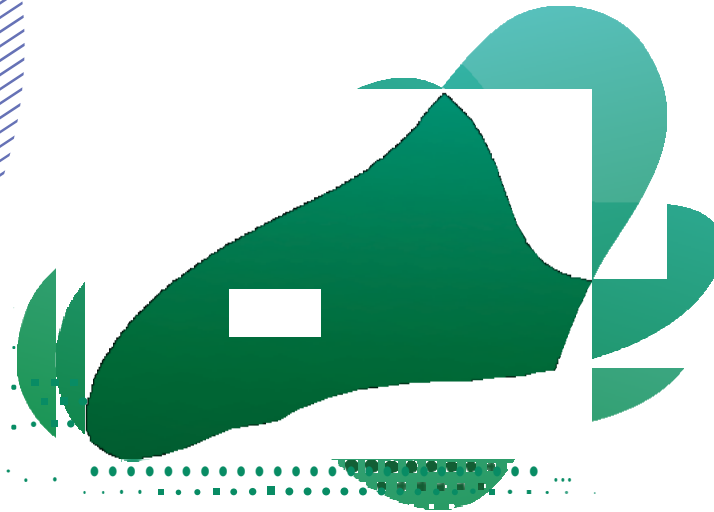
- i. 24th May, 2024
- ii. 9th August, 2024



**The 6th FTO Advisory Committee meeting
dated 27.03.2024 at Hqs, Islamabad.**

FTO HQs Islamabad and then forwarded to FBR for necessary implementation and result in fruitful outcome in the interest of aggrieved taxpayers.

The contribution and input provided by these Committees brings in lot of credible suggestions and budget proposals etc. which are sifted at the



Forum of Pakistan Ombudsman

The Forum of Pakistan Ombudsman (FPO) was established on April 15, 2011 and Federal Tax Ombudsman is its incumbent President. FPO aims to promote good governance, accountability, and transparency. It empowers Ombudsman offices in Pakistan and Azad Jammu & Kashmir. Through capacity-building and advocacy, FPO drives positive change and elevates public service standards. FPO fosters collective wisdom and collaboration among its members. Its ultimate goal is to ensure effective grievance redressal and public service delivery.

FPO Training Session on the Implementation of a Successful Internship Program in Ombudsman Offices

The Forum of Pakistan Ombudsman takes pride in contributing to the professional growth of its members through conducting training sessions. One such significant training session was organized by FPO for its members on September 9, 2024 focusing on the implementation of a successful internship program within ombudsman offices. The session was led by Ms. Tayyaba Munir, who is currently incharge of the Federal Tax Ombudsman (FTO) internship program and also serves as the Assistant for Outreach and social media. Ms. **Munir**, a law graduate with extensive experience in enhancing internship initiatives, shared her expertise with a diverse audience comprising officials from various FPO member offices, including the Ombudsperson Balochistan for the Protection Against Harassment of Women, Banking Mohtasib, and Punjab Ombudsman, among others.



The training session highlighted the critical role of internship programs in adding value both to the interns and to the ombudsman offices. A key part of the presentation was a case study of the FTO's internship program, which has seen remarkable growth. From receiving approximately 10 applications in 2022, the program now champions over 700 applications in 2024. This impressive increase is attributed to newly implemented strategies that have greatly enhanced the FTO's outreach efforts and raised awareness among students and professionals about the ombudsman office.

The session concluded with Dr. Arslan, DG Training FPO, extending his gratitude to Ms. Munir for her valuable insights and to the audience for their active participation. Such training sessions are instrumental in fostering the development and strengthening of FPO members across Pakistan, underscoring the commitment to continuous improvement and excellence in ombudsman services.

Seventh and Eighth Training Sessions of Forum of Pakistan Ombudsman

The Forum of Pakistan Ombudsman (FPO), an association comprising ombudsman offices across Pakistan and Azad Jammu and Kashmir, recently conducted its 8th training session, led by the prominent former bureaucrat Mr. Majid Qureshi, the Registrar of the Federal Tax Ombudsman (FTO). This session focused on imparting knowledge to participants with the primary objectives of implementing recommendations and ensuring effective administration of justice. The primary goals of the training session were centered around the implementation of recommendations and strategies for effective justice administration. Participants delved into the legal infrastructure of implementation, explored monthly performance reviews, and discussed strategies to overcome challenges in order to enhance the overall effectiveness of the ombudsman institutions. Mr. Majid Qureshi, in his role as the trainer, presented the achievements, challenges, and remarkable progress made by the FTO in implementing recommendations.

The virtual attendance of esteemed members from ombudsman offices globally highlighted the significance of the FTO's contributions to the international ombudsman community. More than 80 participants joined the training session including the members of Asian Ombudsman Association, OIC Ombudsman association. Representatives from Kyrgyzstan, Macao, Turkey, Hong Kong, Indonesia, and regional offices of FTO, along with other ombudsman institutions in Pakistan, acknowledged the pivotal role played by the FTO in effective justice administration. The training session featured an interactive Q&A session, providing participants with an opportunity to gain deeper insights into the FTO's implementation process, legal frameworks, and proactive measures taken to address challenges. The transparency exhibited during this session, along with a willingness to share experiences, garnered appreciation from the global audience.

Previously, the 7th training session was held on Conduct of Effective Research in Ombudsman Office by Dr. Waheed-ud-Din, a highly educated and experienced administrator and researcher with 40 years of extensive professional experience. Mr. Waheed is currently serving as Advisor (Research and Development Wing) at Provincial Ombudsman, Punjab, Pakistan.



Role of FTO in FPO

The Federal Tax Ombudsman (FTO) of Pakistan holds a crucial position within the Forum of Pakistan Ombudsmen (FPO), not only serving as its Secretariat but also being led by the FTO, Dr. Asif Mahmood Jah, who acts as the President of FPO.

FPO Secretariat also organizes annual events that cultivate a sense of national unity. Among these, the annual Independence Day Ceremony stands out as a vibrant celebration of patriotism, held under the FTO's guidance to reignite the spirit of belonging and pride.

Internationally, the FTO has demonstrated a strong commitment to capacity building and collaboration. Recently, the FTO Secretariat hosted a delegation from the Bahrain Ombudsman for a week-long training program. The delegation explored the work of other FPO members, such as the Federal Ombudsman and FOSPAH, gaining a comprehensive understanding of the Ombudsman network in Pakistan. This exchange was reciprocated when an FTO delegation attended training at the Bahrain Ombudsman, further enhancing bilateral relations. In another groundbreaking initiative, the FTO facilitated the training of a group of interns at the Morocco Ombudsman for three weeks. This opportunity allowed young minds to gain international exposure, emphasizing the FTO's commitment to nurturing the next generation of Ombudsman leaders.

Through these initiatives, FTO has solidified its role as a transformative organization. Dr. Jah's efforts as President of FPO exemplify a dedication to institutional development, collaboration, and global engagement. Whether through hosting international delegations, addressing challenges to Ombudsman offices, or fostering patriotism, FTO ensures that the Ombudsman institution in Pakistan thrives as a cornerstone of governance and justice.

30th Forum of Pakistan Ombudsman Meeting Highlights Collaboration and Achievements

The 30th Forum of Pakistan Ombudsman (FPO) meeting, hosted by the Office of the Provincial Ombudsman Punjab under H.E. Ayesha Hamid, brought together federal and provincial ombudsmen to exchange best practices and celebrate accomplishments. The meeting, presided over by FPO President H.E. Dr. Asif Mahmood Jah, was held at the Punjab Civil Officers Mess, Lahore on 17th December 2024.

The gathering included esteemed ombudsmen such as H.E. Ejaz Ahmed Qureshi, H.E. Sirajuddin Aziz, H.E. Fauzia Viqar, H.E. Muhammad Sohail Rajput, and outgoing officeholders Major Azam Suleman Khan (R) and Chaudhry Muhammad Naseem. Justice (Retd.) Irfan Qadir, Chief Legal Consultant to the President of Pakistan, also attended as a special guest. H.E. Dr. Asif Mahmood Jah highlighted FPO's successful international partnerships with Morocco and Bahrain, facilitated through the OIC Ombudsman Association (OICOA). The Federal Tax Ombudsman achieved over 81 % resolution rate in 2024, handling 12914 complaints with an average resolution time of 34.11 days, supported by the addition of 13 new regional offices. Documentaries celebrated the contributions of outgoing ombudsmen, while incoming officeholders were honored for their distinguished careers. Certificates of recognition were presented by H.E. Dr. Jah and

H.E. Ejaz Ahmed Qureshi. Presentations highlighted the innovative measures to address challenges like cybercrime in the banking sector, discussed by H.E. Sirajuddin Aziz. H.E. Fauzia Viqar emphasized the importance of balanced approaches in sensitive harassment cases and women's property rights. A working group was established to analyze and update FPO bye-laws to align operations with international standards and improve election processes and executive roles.

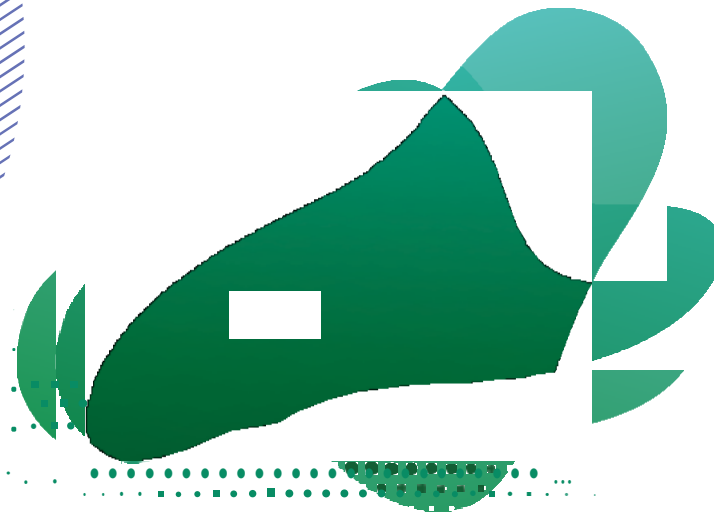
Justice (Retd.) Irfan Qadir lauded the pivotal role of ombudsmen in providing accessible grievance redressal, emphasizing their meticulous fact-based examinations that minimize appellate revisions.

The event concluded with a vote of thanks by H.E. Ayesha Hamid, who commended the participants for their insights and dedication. Souvenirs were distributed as a gesture of appreciation, reflecting the collaborative spirit of the forum.

This milestone meeting underscored FPO's commitment to excellence and innovation in grievance redressal, positioning Pakistan as a leader in public governance and international ombudsman collaboration.



President FPO Honorable DR Asif Mahmood Jah and Honorable Ejaz Qureshi recognizing outgoing Punjab Ombudsman Maj Azam Suleman



Youth Engagements

Youth engagement at FTO was the hallmark of the year 2024. 150 students were engaged in the internship program across the country. They extensively disseminated FTO's message through social media. International exchange of interns, multiple Law Moots and Seminars were held in colleges and universities, making FTO a favorite public sector organization among youth.

National FTO Moot Competition- A Collaborative Initiative of FTO and LSC

The National FTO Moot Court Competition, a significant collaboration between the Federal Tax Ombudsman (FTO) and the Law Students' Council (LSC), was successfully held from November 15th to 17th, 2024, at Lords International College. This prestigious event attracted widespread interest, with over 74 teams from across Pakistan registering to participate, and 54 teams presenting their legal arguments on-site before an esteemed panel of experts.

The competition was focused on issues of maladministration related to revenue department, providing participants with the opportunity to explore and present strong legal arguments concerning the workings of the FTO and its role in addressing grievances of taxpayers. The finals of the competition were adjudicated by a distinguished panel of experts, including the FTO Registrar, Mr. Khalid Javed, and Advisor Income Tax, Mr. Naseer Butt. The Bahria University's team triumphed as the champions of the competition, demonstrating remarkable skill and preparation, while the team from International Islamic University secured the runner-up position. The success of this event owes much to the dedicated efforts of the students of LSC, led by Chairperson Mr. Shaheer. Their enthusiasm, organizational prowess, and commitment were central to



making this competition a resounding success.

As the second national moot court competition centered on the FTO, this event was instrumental in raising awareness about the FTO's crucial role in safeguarding taxpayer rights and addressing the issues caused by the maladministration of the revenue department. Such events are of paramount importance for the development of legal skills among law students, providing them with a platform to engage with real-world issues while fostering a deeper understanding of the functioning of institutions like the FTO. The moot court competition not only serves as a valuable educational experience but also plays a key role in promoting awareness of the FTO's work in facilitating taxpayers and ensuring accountability within the revenue sector. The success of this event marks a significant step forward in strengthening the relationship between academia and institutions like the FTO, with the potential to inspire future legal professionals to engage in meaningful reforms and advocacy within the tax system.

First National Moot Court Competition

In order to upgrade its outreach, Federal Tax Ombudsman (FTO) collaborated with the Youth General Assembly (YGA) and Blackstone School of Law to organize a national moot court competition. This strategic move aimed to enhance FTO's outreach and engage with a wider audience at a national level including the students of leading law schools in Pakistan. The wonderful aspect is that a large number of law students all over the country took interest in this competition which is portrayed by the participation of around 90 law students. Overall, 23 teams from prestigious law institutions of Pakistan including GCU, Bahria University, University of Peshawar, UCP, Beaconhouse, Indus College of Law, PULC, International Islamic University, Quaid-i-Azam University, Lord's, Vanadium, and UMT participated in this moot competition.

The preliminary rounds and the semifinals took place at Lahore from 17-19 of May in which around 70 leading professionals from law participated as the adjudicators. The grand finale took place at FTO Secretariat Islamabad on 21 May which was adjudicated by Mr. Majid Qureshi (Registrar FTO), Mr. Naseer Butt (Advisor Income Tax FTO) and Mr. Rana Asadullah Khan (Additional Attorney General of Pakistan). The mooters in the final were exceptional in their skills and pleaded in a splendid manner which was applauded by the honorable adjudicators. Law School of Punjab University stood as the winning team, while Law School of UCP Lahore secured the runner-up position.

The FTO, Dr. Asif Mahmood Jah expressed his pleasure on this occasion and acclaimed the excellent efforts exerted by Mr. Almas Jovindah (Advisor Legal) and Ms. Tayyaba Munir (Assistant Research, Outreach FTO) in organizing this moot court competition as an outreach initiative. He also praised the instrumental role played by YGA in arrangements of this national moot competition. The FTO aimed to continue working to facilitate the grievances of the aggrieved taxpayers against the maladministration of federal tax authorities. Mr. Kamran Shakoor (MD, YGA) also shared his thoughts and expressed his gratitude to FTO for giving YGA an opportunity to collaborate.

Considering the importance of observers in any moot court, law students from various institutions including IIUI joined the finale including foreign students studying law in Pakistan.

Internship Exchange Program with Morocco

With its formal establishment in 2014, the OIC Ombudsman Association (OICOA) stands as a testament to the commitment of the Organization of Islamic Cooperation (OIC) regarding strengthening the Ombudsman institutions across member states. The main mission of OICOA was to empower the Ombudsman offices throughout the Islamic world mainly through expertise exchange. In the light of this mission of OICOA, the Institution du Médiateur du Royaume (IMR) and the Federal Tax Ombudsman (FTO) initiated a collaborative internship exchange program which was endorsed by esteemed Board Members of OICOA during the 10th OICOA Board Meeting in January 2024 held in Pakistan. This internship Exchange program was an innovative step which reflects the commitment of OICOA to not only foster cultural understanding but also to nurture educational opportunities among its diverse members.

The Federal Tax Ombudsman of Pakistan, Dr. Asif Jah who is a staunch advocate of strengthening OICOA's platform, along with Mr. Almas Jovindah, the Executive Secretary OICOA, played a vital role in pioneering this visionary exchange program portraying unwavering commitment to the development of youth along with empowerment of institutions. This proposal strongly resonated with the progressive vision of the Mediator of Kingdom of Morocco, Mr. Mohamed Benalilou who is a dedicated OICOA Board member and staunchly supports the initiatives with the objective of fostering collaboration between OICOA Members. As a result, a landmark MoU was signed between FTO and IMR during the 11th OICOA Board Meeting held in Marakesh in June 2024 to initiate the first batch of this program.

The internship exchange commenced between the FTO and IMR in July 2024 which also marked a significant milestone in OICOA's ongoing efforts for institutional empowerment. Ms. Tayyaba Munir and Ms. Momina Zaigham from FTO had the distinct privilege of undertaking their internship at IMR in Morocco. This experience highlighted the tangible outcomes of OICOA's initiatives in promoting cross-cultural dialogue along with serving to enhance the professional acumen of the two interns.

During their recent internship at IMR, Ms. Tayyaba Munir and Ms. Momina Zaigham had first-hand exposure to the concept of mediation from an institutional perspective which enabled them to understand the legal framework governing IMR's operations and its vital role in serving as a bridge between the public administration and the citizens.

The interns engaged closely with IMR's dedicated staff, discovering exemplary practices such as the institution's steadfast commitment to inclusivity for individuals with special needs and vulnerable communities. Another significant element was to observe the active involvement of IMR in human rights research both nationally and internationally which further emphasizes its significance as a pivotal body within the Kingdom. IMR takes pride in its extensive archives system, precisely cataloging cases since the inception of the IMR which in itself is a testament to IMR's rich history and impactful contributions to justice and governance. Moreover, the interns witnessed IMR's strong focus on technological advancements, from digital case archives to the utilization of cutting-edge technology for seamless webinars, portraying the proactive approach of IMR to leverage technology for effective institutional management.

As OICOA continues to support initiatives that enhance the capabilities of Ombudsman offices across



member states, the internship exchange between IMR and FTO stands as a beacon of hope and opportunity for future collaborations between OICOA members. Moving forward, such collaborative efforts are crucial for strengthening the role of OICOA in promoting best practices and upholding the principles of justice within the Islamic world and beyond.

Specialized Training on best Practices of Ombudsman ship for the General Secretariat of Bahrain Organized by: OIC Ombudsman Association (OICOA)

The delegation from the ombudsman Office of Bahrain was warmly welcomed at the OICOA and Federal Tax Ombudsman (FTO) Secretariat in Islamabad. The Secretary General of OICOA and Federal Tax Ombudsman of Pakistan, H.E. Dr. Asif Mahmood Jah, along with the Executive Secretary of OICOA, Almas Ali Jovindah, hosted the Bahraini delegation led by Mr. Mohamed Tawfeeq Ali Taqi.

During the reception, Dr. Jah and Mr. Jovindah emphasized the significance of this 1st Specialized Training Program in strengthening collaborative ties between the Federal Tax Ombudsman of Pakistan and Bahrain's General Secretariat. They also highlighted the growing role of OICOA in fostering inter-institutional cooperation among member states, noting that this was the second such training initiative, with the first having been conducted between the Mediator of Morocco and the FTO.

Presentations by experts like Dr. Arslan Subuctageen (Senior Advisor, FTO) and Mr. Khalid Javaid (Registrar, FTO) detailed Pakistan's efforts in tax grievance resolution, innovative complaint systems like CMIS, and proactive initiatives to address systemic issues. The delegation compared these practices with Bahrain's methods. The Bahraini delegation engaged with various Pakistani institutions, including the Federal Banking Ombudsman and FOSPAH (Federal Ombudsperson Secretariat for Protection Against Harassment). They discussed topics like police misconduct, prison reforms, digital banking fraud, and protection against workplace harassment.

The visit also featured cultural excursions, such as a tour of Faisal Mosque and dinners at Islamabad's notable venues, enhancing bilateral relations through informal interactions. The delegation witnessed humanitarian efforts led by the Customs Health Care Society (CHS) and attended hearings at Pakistan's Presidential Secretariat, which further showcased Pakistan's commitment to fairness and administrative justice. The visit culminated in the exchange of souvenirs, expressing gratitude for shared learning experiences and a reaffirmed commitment to strengthening ombudsman ship in both countries.

FTO Secretariat Internship Program

Field Visits Highlights

The FTO Secretariat's renowned internship program continues to build on its prestigious reputation with each new batch. Around 665 applications were received in this batch, from which approximately 70 interns were selected for placements across FTO offices nationwide after a rigorous selection process. Ms. Tayyaba Munir (Incharge of Internship program), under the guidance of the FTO Dr. Asif Jah and Head of the Internship



Program, Mr. Almas Jovindah, introduced a meticulously designed module tailored to the interns' needs while aligning with the FTO Secretariat's goals of outreach and awareness. Central to this module were field visits, offering interns valuable firsthand experience of the tax offices related to FTO complaints.

Two significant field visits to federal tax offices were organized with support of Mr. Khalid Javed, the Registrar of FTO to deepen the understanding of interns about tax operations and dynamics of the tax offices. A total of 19 interns participated in these two visits, including 6 Indonesian law students studying in Pakistan. The interns were accompanied on both visits by Advisor Sales Tax Mr. Nazim Saleem and In-Charge of the Internship Program Ms. Tayyaba Munir.

Directorate General of Revenue Analysis (DGRA), FBR

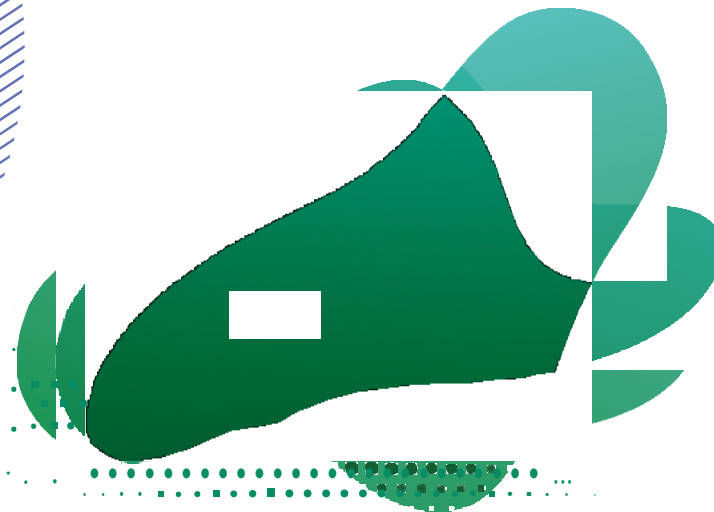
On September 28, the interns visited the Directorate General of Revenue Analysis (DGRA) at the Federal Board of Revenue (FBR) Head Office. The Chief DGRA, Ms. Rizwana delivered an extensive presentation on Pakistan's tax machinery and the FBR's operational framework, highlighting DGRA's integral functions such as publishing revenue reports and conducting revenue forecasts. The presentation also included insights into the Indonesian economy, reflecting the need of diverse intern group. The visit featured an engaging Q&A session with DGRA officers and concluded with the exchange of souvenirs, adding a memorable touch to the experience.

Regional Tax Office (RTO), Islamabad

On September 29, the interns visited the Regional Tax Office (RTO) in Islamabad, gaining valuable observations about tax collection operations. The delegation was warmly received by RTO officers, including the Commissioner, Assistant Commissioners, and the Chief Commissioner. One of the Assistant Commissioners presented a comprehensive overview of the RTO's functions, jurisdiction, and various office units, followed by a Q&A session addressing key concerns, including fake invoices. Afterwards another Assistant Commissioner, Ms. Bakhtwar Ali also guided the interns through RTO facilities, showcasing the Citizen Facilitation Desks and different operational units. The visit concluded with a luncheon hosted by the RTO, during which interns and officials engaged in lively discussions. The day ended with a souvenir exchange between FTO and RTO, marking a successful and insightful visit.

These field visits provided the interns with invaluable exposure to the working of federal tax institutions, significantly enhancing their understanding of the relationship that exists between federal tax bodies and FTO. In this way, FTO Secretariat aims at adding value to the overall internship program by making it inclusive of diverse activities.





Institution Building and Vision for Future

The year 2024 was marked by significant initiatives from the FTO Office aimed at enhancing taxpayer convenience and promoting accountability within the Federal Board of Revenue (FBR). These initiatives focused on streamlining complaint filing processes and improving overall operational efficiency.

Institution Building and Vision for Future

Institution of Federal Tax Ombudsman was created to check the maladministration of Tax Functionaries. Being a complex work impinging upon revenue, this institution kept on developing a strong and robust capacity during 2024.

Following is a summary of measures taken to strengthen the earlier initiatives to digitized processes and working of the FTO Secretariat during 2024.

Information Technology (IT)

We had already achieved considerable progress in the area of IT, which was reported in the Annual Report 2023. Yet there was still a lot of scope in further harnessing the power of IT in the working of the FTO office. During 2024, following progress was achieved:

- The Complaint Management Information System has been upgraded and the notices for information and for hearing are disbursed through online system via email and SMS. Complaints can also be filed



through Whats app

- The final order is also served on the FBR and the complainant through digital means via email on the same day it is signed by the Hon'ble FTO.
- New initiative has been undertaken whereby the cause list of cases is generated through CMIS and the complainant and the department have access to the said cause list for preparation of cases. The complainant can also check online status of their case.
- Online system has been updated to revise review petition whereby the review petition can be filed online.
- Facility of video link hearing has been provided to both the complainants and the FBR. Accordingly, the digital system of the Secretariat has been upgraded for providing the said facility.

Media Management

Where many institutions all over the world with IT capacity, switched to online operations, the Federal Tax Ombudsman Secretariat also used IT platforms for public awareness and advocacy campaign. The activities included designing awareness campaign, curating relevant content to reach out to the target audience, creating contents for publication (newsletter, press release), social media and webpage content etc. monitoring and responding to target audience through social media.

Continuing with this multi-layered awareness program, the quarterly published e-newsletters of FTO organization were being regularly circulated to government offices, trade bodies, Chambers of Commerce & Industry (CC&O, Tax Bar Associations (TBAs) and Pakistani Missions abroad. Upon the directions of the Honourable President, copies of Annual Report are additionally shared with the members of Parliament and Provincial Assemblies.

Capitalizing upon the significance of digital medium of communication, the existing and potential taxpayers were reached out through e-mails, SMS texts and social networking websites. The availability of facility of filing online complaints on the website of the FTO Office and dedicated android application 'Wafaqi Tax Mohtasib (FTO) Mobile App' on Google Play Store are the measures that have increased the easy accessibility of the public to FTO office. During 2024, the FTO TV has been reactivated to reach out to Overseas Pakistanis for public awareness on taxation issues of non-resident taxpayers.

FTO gave equal importance to the traditional means of disseminating information through press releases to leading newspapers and TV news channels to keep the general public abreast of activities and success stories of FTO Institution. The awareness campaign continued during 2024, by conducting awareness sessions in the offices of various CC&Is, TBAs, FBR and its field offices and in the branches of commercial banks in major cities of Pakistan.

Group of Interns were appointed for launching awareness campaign through print, electronic and social media. A Public Service Message with time duration of 20 seconds was designed for airing on all the TV

channels via Pakistan Electronic Media Regulatory Authority (PEMRA). In addition, the Cellular operators are also engaged through PTA to disseminate the message of this Secretariat to the general public.

Initiative by FTO: Special Helpdesk Established to Facilitate Taxpayers in Filing Tax Returns

The Federal Tax Ombudsman established a taxpayer facilitation help desk at its headquarters in collaboration with the Federal Board of Revenue (FBR) to assist taxpayers facing hardships with filing returns. This initiative aims at easing the tax return process, which comes as the deadline for filing had been extended to October 14, 2024.

This initiative assisted taxpayers with issues such as password retrieval and other problems with tax return filing on the FBR website. Trained FBR officials were available to offer hands-on support to tax filers.

The queries were only to be addressed in person at the FTO Secretariat in Islamabad. FTO secretariat remains committed to facilitating taxpayers and looks forward to resolving their tax-related issues.

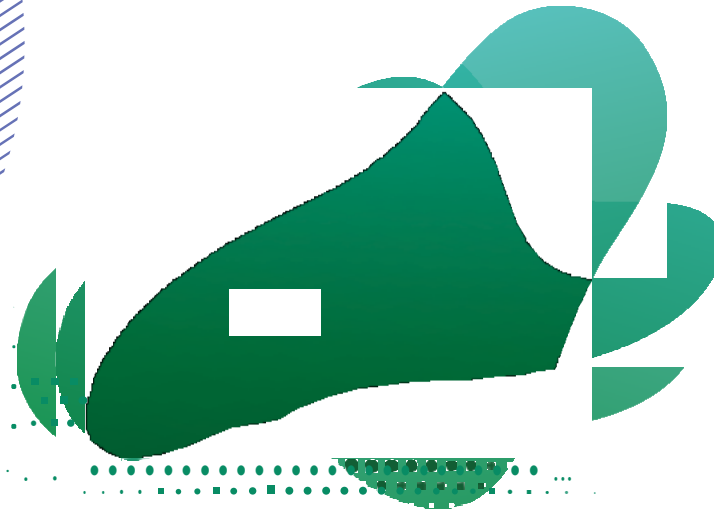
Way Forward and Vision For 2025,

A lot of progress was made in various areas as stated above. Performance in many areas showed significant improvement despite limitations posed by the resources. We aim to continue pursuing the course of action leading to providing timely and cost-free justice to the aggrieved taxpayers who have suffered maladministration at the hands of tax administration. This would also result in achieving ultimate goal of a clean, transparent and efficient Tax Administration through the recommendations made by this Secretariat to the FBR for improvement of their system and procedures for providing relief to the aggrieved persons.

We have set the targets for Own Motion initiatives, outreach activities, and reducing time to decide the cases. Adjustments and additions in the team of Advisors have been made purely on the criterion of competence, history of hard work and integrity. We hope to enter into a new era of enhanced performance and interaction with FBR for providing relief to the aggrieved taxpayers and for better Tax Administration.

We are also looking forward to engaging the youth through our internship programs and interaction with the colleges and universities for increasing awareness about role and functions and services offered by the FTO Secretariat.





Publications

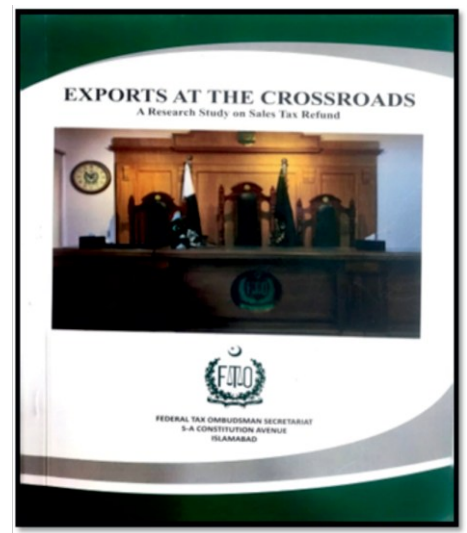
This chapter highlights key publications produced by the Federal Tax Ombudsman, reflecting its efforts to promote good governance and equitable tax practices. It showcases reports, research studies, guidelines, and public awareness materials aimed at improving the understanding of taxpayers' rights, the tax dispute resolution process, and the broader framework of tax reforms.

A. Exports at the Crossroad

Research Study on Sales Tax Refund

The Federal Tax Ombudsman (FTO) receives a large number of complaints of irregularities, malpractices, deliberate delay and pendency of sales tax refunds. In this context, for ascertaining the reasons and impact of this problem and to ultimately find a solution, the Federal Tax Ombudsman initiated the following research study exercising powers conferred under Section 9(4) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance).

This report examines refund regime under historical zero-rate sales tax and concession provided to erstwhile five sectors. It conducts analysis of post zero rate regime and its impacts on exports and tax collection. This study also highlights challenges faced by the exporters and cost of getting refund. It also evaluates capacity of FBR in processing refunds and current status of Automated Sales Tax Electronic Refund System (FASTER) and recent restrictions impacting





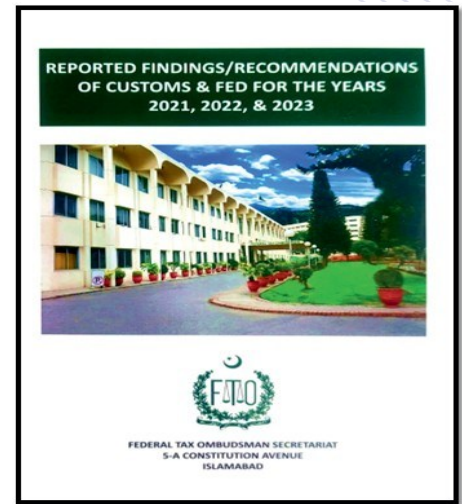
transparency in processing refunds. The report shares recommendation for improvement as global best practices in refund processing and sanctioning thus bringing efficiency and transparency.

B. Reported Findings/Recommendations

Taxation, as a bedrock of governance, demands equitable and judicious application, striking a harmonious equilibrium between requisites of generation of state revenue and the rights & aspirations of the citizens. It is with this understanding that the Federal Tax Ombudsman Secretariat and its Regional Offices across Pakistan have diligently served as an avenue for the redress of grievances of the aggrieved taxpayers. Therefore, for ensuring consistency of orders, this Secretariat developed a compendium of pivotal decisions made by the Federal Tax Ombudsman which covers the reported findings/recommendations of cases pertaining to Customs and Federal Excise for the years 2021, 2022, and 2023 (upto August).

This carefully curated compilation by the Federal Tax Ombudsman Secretariat - Islamabad, has been crafted to enhance public awareness, and aims to serve as an indispensable resource for public complainants, taxpayers, legal practitioners, crucial tax consultants, and tax bar associations. Moreover, it serves as a reference for FTO Advisors, empowering them to make informed decisions that align with the established precedents and benchmarks of the Federal Tax Ombudsman, fostering greater consistency and precision in addressing recurring complaints.

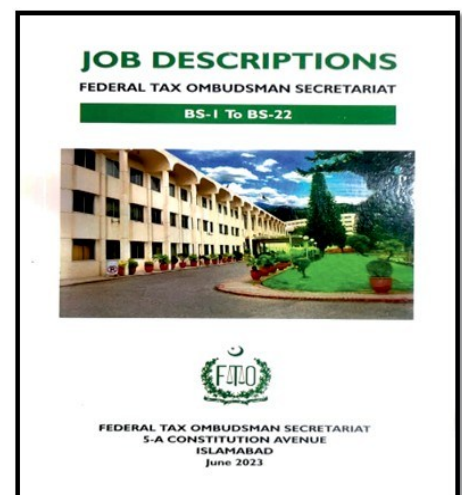
Contained within this case law compilation are multifaceted issues, decisions, and recommendations which collectively offer profound insights into the diverse challenges encountered by taxpayers and the remedies given by the Federal Tax Ombudsman to address them. These reported for customs and federal excise cases stand as a testament to the Federal Tax Ombudsman's unwavering dedication to the rule of law, ensuring that justice is not only rendered but is also manifestly delivered.



C. Job Description

FTO Secretariat is committed to transforming itself into a professional and competent organization through a reformation process. This process started in September, 2021 and since then multiple initiatives have been taken to create best possible environment for redressal of bonafide grievances of the aggrieved taxpayers and at the same time to create documents containing clear and concise job description for each post.

The job descriptions document clearly defines, identifies and spells out the professional responsibilities and requirements of job for each and every individual serving in this organization starting from the position of Federal Secretary FTO Secretariat downwards to the lowest BPS Scale. This document would be of

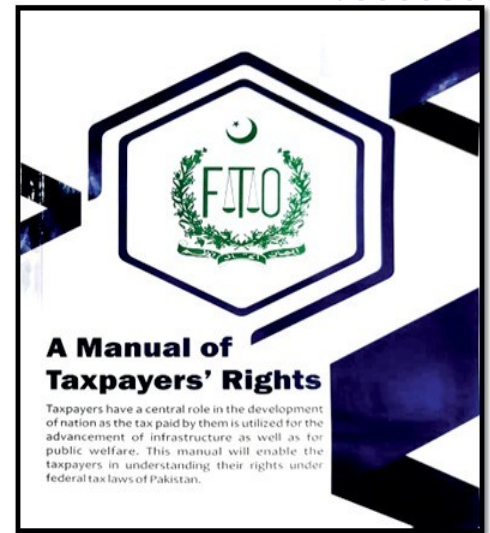




great value during the performance evaluation, compensation management and goal/objective fixation mechanism for the employees of this Secretariat.

D. A Manual of Taxpayers' Rights

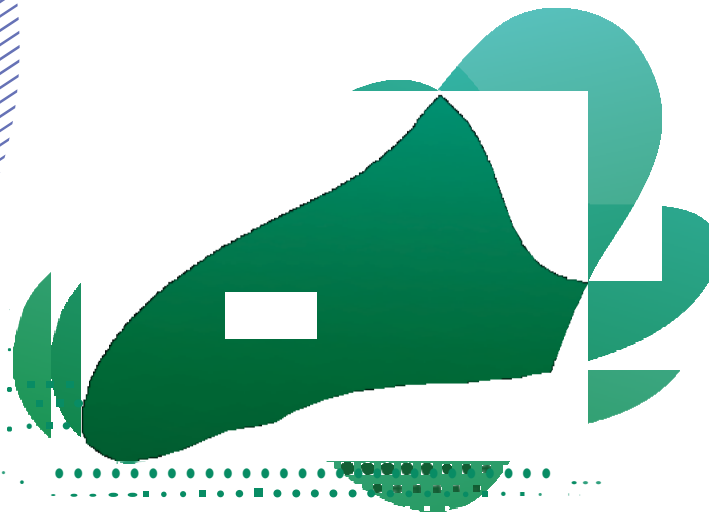
The Federal Tax Ombudsman (FTO) is mandated to look into the matters of maladministration of tax functionaries causing injustice to any person. The office of the FTO receives a large number of complaints from taxpayers which are addressed and decided in a short time. The professional understanding of complex tax laws is challenging for general public however, they have the right to know their rights already available in the statute. Understanding of rights under the Federal Tax Laws by the taxpayers is crucial so that they may not be deprived of their rights by tax machinery due to ignorance and that be taken advantage of. Keeping in view the importance of taxpayers' rights available under the constitution and Federal Tax Laws, this booklet is the first ever publication by Federal Tax Ombudsman Secretariat providing comprehensive understanding of taxpayers' rights. This booklet would provide taxpayers clear understanding and knowledge of taxpayers' rights available in Federal Tax Laws.



E. Periodic Newsletters

This Secretariat took another initiative for increasing public awareness and issues periodic newsletters which contain important orders confirmed by the President and landmark orders passed by the FTO. The monthly, quarterly and biannual news letters are being regularly published covering major events and activities at National and International level. The said letters also cover seminars, outreach sessions conducted by the FTO himself and by the Advisors across the country with trade bodies, universities and other business forums.





Acknowledgement and Appreciation

The strength of FTO lies not only in its processes but also in its ability to act on the valuable feedback of Complainants. Honoring the efforts of the Federal Tax Ombudsman and their team, these acknowledgments serve as a testament to the commitment of addressing grievances and delivering justice to tax payer with great efficiency and integrity.

Ref. No. _____

ALC Ahmad Lawyers Constellation
Advocates, Tax & Corporate Advisors

To,
The Honorable Advisor,
Federal Tax Ombudsman,
FTO Secretariat,
Islamabad.

Subject: **APPRECIATION LETTER IN RESPECT OF HON'BLE ADVISOR Ms. ADILA REHMAN FOR TAKING COGNIZANCE IN IMPLEMENTATION OF THE FINDINGS/ RECOMMENDATIONS OF THE HON'BLE FTO IN COMPLAINT No. 5610/LHR/ST/2022 DATED 31-01-2023 REGARDING TRANSFER OF SALES TAX REFUND AMOUNTING TO Rs. 177,418(M) OF THE SALES TAX ACT, 1990 AGAINST SANCTIONER RPO No. 8090363/2022 IN CASE OF M/s GAS & OIL PAKISTAN LIMITED (GO) NTN: 3935947-6**

Respectfully Sheweth,

We have been instructed by our client namely M/s Gas & Oil Pakistan Limited (GO) (hereinafter to be called a Complainant/ Registered Person) to submit to your good office here as under:

It is hereby submitted that the registered person/ complainant filed the complaint against the respondents alleging Mal-Administration on the part of the respondents for not transferring of funds against Sales Tax RPO No. 8090363/2022 dated 25-11-2022.

It is hereby submitted with great pleasure on behalf of the registered person/ complainant and on behalf of the law firm "ALC" that the Hon'ble Advisor Ms. Adila Rehman FTO Islamabad vide in FTO Complaint No. 5610/LHR/ST/2022 dated 31-01-2023, for taking the cognizance in the instant matter made the recommendations and made it possible the implementation of the same and issue of the complainant has been resolved with the professional efforts of the honorable advisor.

We, the registered person/ complainant and the law firm "ALC", do hereby acknowledge the same and appreciate the hard work and diligence of the honorable advisor and the FTO forum. It is hereby further submitted that the officers like Hon'ble Advisor Ms. Adila Rehman are much needed for maintaining the prestige and authority of this esteemed forum.

CC: FTO Lahore.

COMPLAINANT

Through

ALC Ahmad Lawyers Constellation
Advocates, Tax & Corporate Advisors

BARIA N. SHAHID RAFFIQUE (Advocate High Court) SHOAIB AHMAD (Advocate High Court) SELMAN ALI BHATTI (Advocate High Court) ISMAIL MUSHAHIN (Advocate High Court)

Suite No 25-26, 4th Floor, Al-Murata Centre, 3-Mozang Road, Near Lahore High Court, Lahore.
Ph: 042-37253377 Cell: 0321-6671696 Email: alc.hr@gmail.com



SUB: LETTER OF THANKS

السلام عليكم ورحمة الله وبركاته

Honourable Dr Asif Mahmood Jah Sahib

I hope this letter finds you in the best of health and high spirits. I would like to extend my most sincere regards and heartfelt felicitations to you.

On behalf of the Korangi Association of Trade and Industry (KATT), I would like to express our profound gratitude for your recent visit to our association, accompanied by your esteemed and capable team. Your presence was an immense honor for all of us. The insights you shared during the event were useful and equally enviable.

Your speech was truly remarkable—candid, insightful, and entirely relevant to the challenges being faced by the trade and industry sector. The way you articulated the role of the Federal Tax Ombudsman in providing justice against the malpractices of the Tax department was unique and enlightening. Your technical deliberations demonstrated immensely deep understanding of the system, you made it absolute clear as how straightforward it can be helpful for taxpayers to file a complaint with your esteemed office.

Cont Page # 2

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We are confident that your visit has established a strong and effective connection between the Korangi Industrial Area and the office of Federal Tax Ombudsman. This will undoubtedly serve as a vital conduit for industrialists, traders, service providers, and businessmen, enabling them to seek prompt and efficient justice in cases of domineering, high-handed decisions by the Tax authorities, which unfortunately cause distress to taxpayers.

May ALLAH (Rabulizzat) bless you, your family with continued success, well-being and grant you complete success here and hereinafter.

With profound regards,

Tariq Malik

Former President

Korangi Association of Trade & Industry (KATT)

Chairman

Standing Committee on SBR, FBR & Taxation

Cell: 0300-8271144



FEDERAL TAX OMBUDSMAN ANNUAL REPORT 2024



Office of The
OMBUDSMAN PUNJAB

فوری احتساب، یقینی انصاف

No. PS(POP)74/2024

Dated Lahore the 25th June, 2024

SUBJECT: EXPRESSION OF GRATITUDE

Dear *Asif Jahn Samis*,

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

I hope this letter finds you in the best of health and spirits. I am writing to extend my heartfelt gratitude for the exceptional support provided by your Office during my tenure as Ombudsman Punjab, from July 2020 to the present.

The Ombudsman Punjab Office remained committed to contribute to the Forum of Pakistan Ombudsmen, striving to advance collective vision and mission. We were privileged to work towards enhancing the excellence of Ombudsmen institutions across Pakistan.

Our Office consistently aimed to share insights and experiences for the benefit and uplift of all Ombudsmen institutions operating within our nation.

As I am concluding my tenure, on behalf of my Office, I extend sincere appreciation for your invaluable support and cooperation. Your assistance has been instrumental in our shared success and I am sincerely grateful for your unwavering commitment.

Thank you once again for your outstanding support.

Profound regards,

MAJ. AZAM SULÉMAN KHAN (Rtd)
(Hilal-i-Imtiaz)
OMBUDSMAN PUNJAB

HON'BLE DR. ASIF MAHMOOD JAH
FEDERAL TAX OMBUDSMAN



Office of the
Auditor-General of Pakistan
(AGP Chamber)
Constitution Avenue
Islamabad
Tel: 051-9216632

Subject: Federal Tax Ombudsman Pakistan Annual Report 2023

Kindly refer to your office letter No. F.No.20/AR/FTO/2023 dated [redacted] on the subject cited above.

2. I am directed to convey thanks on behalf of the Auditor-General of Pakistan for sending a copy of Annual Report 2023 of the Federal Tax Ombudsman (FTO).

3. The Report has been found quite informative and useful. It is heartening to note the Tax Ombudsman has managed to dispose of 90.68% complaint during the reported period, ensured implementation of 94% cases and made appointment of five Honorary Advisors' abroad. It is good to know that FTO has expanded its outreach via the introduction of digitized FTO Complaint Portal and establishment of helpline to facilitate aggrieved taxpayers, besides resolving complaints of Pakistani expatriates.

4. The Office of the Auditor-General of Pakistan prays for the glorification of the Federal Tax Ombudsman(FTO) operations.

(Muhammad Luqman)
Director General to AGP

Mr. Almas Ali Jovindah , Advisor (Media) / Advisor (Legal) FTO Secretariat, Islamabad

Advisor

From: Syed Najam
Sent: [redacted]
To: advisorcust@fto.gov.pk
Subject: Gratitude for Resolving my Complaint (4903/ISB/FE/2023) - Update on Compensation

Dear Respected Authority,

I hope this email finds you in good health.

I had previously lodged a complaint (4903/ISB/FE/2023) with the FTO regarding late car delivery compensation, and I am pleased to inform you that it has been successfully resolved. I have received a compensation cheque from Suzuki.

I am deeply grateful to the FTO for going above and beyond my expectations in handling my case. The assistance I received from the FTO in this matter is truly commendable. I would like to extend my heartfelt thanks and best wishes to the entire FTO team for their exceptional support.

I will deposit the cheque at the bank today, and I will update it to the FTO once I have received the compensation amount.

PAKISTAN ZINDABAD

Regards

Syed Muhammad Qasim Sherazi

Chairman
Federal Tax Ombudsman
Islamabad

Dear Sir, Subject: Letter of Thanks for the Exemplary Services

We are writing to express our deepest gratitude for the swift and effective response from the Federal Tax Ombudsman (FTO) regarding the recent issue with the Corporate Tax Office (CTO) Islamabad, regarding withholding tax exemptions. We submitted applications for withholding tax exemption, but unfortunately, our request remained despite multiple visits. Frustrated by the lack of progress, we contacted the FTO Islamabad office, who promptly intervened, resulting in swift action and processing of our applications by the relevant commissioner within no time. Thank you for your exemplary service and for standing up for the rights of taxpayers. Your actions reflect the true spirit of public service, and we are grateful for the positive change you have brought about. We are truly appreciative of the efforts put forth by you and your team. Warm Regards,

Waqas Shabbir, FCA
Managing Partner

LETTER OF APPRECIATION

Mr. Akash Sandoria (UDC),
FTO, Regional Office,
Quetta.

I would like to sincerely express my gratitude for the amazing work you have done in the matter of change of jurisdiction of 250+ cases. Your timely response and special contributions are impressive and show exceptional discipline and dedication to FTO office.

I want you to know that I value the amount of effort you have put into your work. You are significantly appreciated for all the timely response you made.

Once again, thank you for your hard work. I look forward to seeing your future achievements and successes.

Sincerely,



Hamid Ahmed and Company, Quetta.

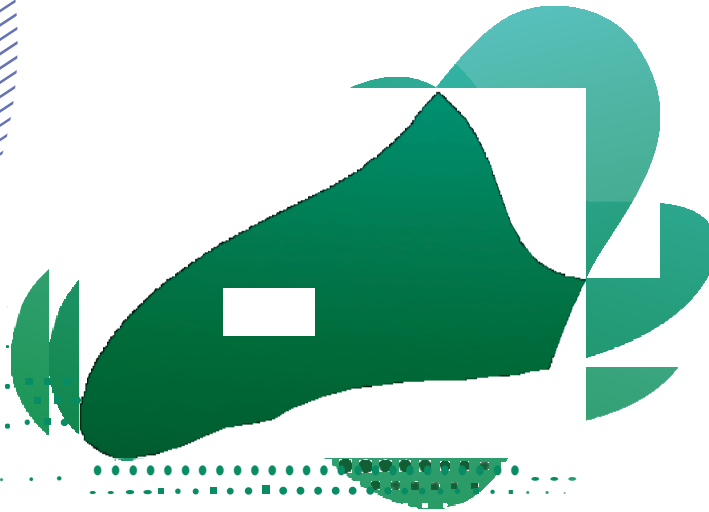


Photo Gallery

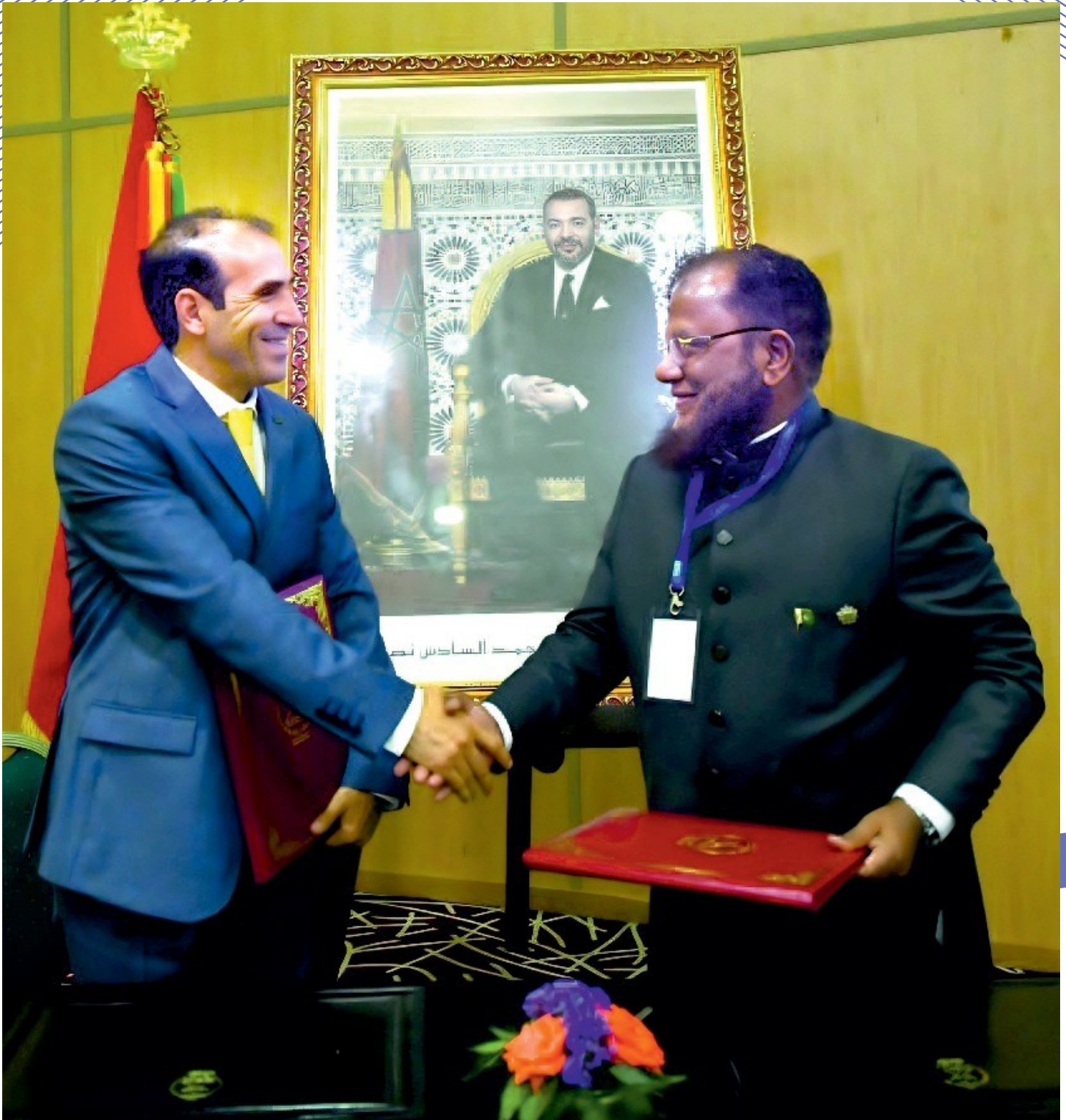
The year 2024 witnessed an array of significant national and international engagements led by Hon'ble FTO. This chapter offers a visual and narrative reflection of the key activities, conferences, outreach initiatives, and collaborative events that marked FTO Secretariat's commitment to enhancing transparency, resolving taxpayer grievances, and fostering best practices in tax administration. Through active participation in multiple forums, the FTO's vision of fair and efficient tax systems is reinforced.



Meeting with Hon'ble President of Pakistan at Aiwan-e-Sadr, Islamabad



A group photo of Hon'ble FTO, Dr. Asif Mahmood Jah (Hilal-i-Imtiaz)(Sitara-i-Imtiaz) with Advisors and Staff at FTO Headquarters, Islamabad.



MOU Signing about Internship Exchange between FTO and Ombudsman of Morocco



OICOA Board Meeting held in Islamabad



Honorable President OICOA, Mr. Seref Malkoc, with the Dr. Asif Mahmood Jah Honorable FTO/Secretary General OICOA, during the OICOA Board meeting at Islamabad.



10th OCIOA Board Meeting at Serena Hotel, Islamabad



FTO Dr. Asif Mahmood Jah Conveys Condolences on the Tragic Passing Away of Iranian President and Foreign Minister at Islamabad



FTO's Awareness Seminar in Barcelona, Spain in which notable Pakistani Businessmen and media persons participated in large numbers



Mr. Muhammad Siddique, former advisor to the Federal Tax Ombudsman (FTO), presented the Annual FTO Report to Ms. Jessica Martebo, Head of the Political, Trade, and Communications Section at the Swedish Embassy in Islamabad. During the presentation, Mr. Siddique highlighted key aspects of the FTO's work and discussed avenues for strengthening bilateral cooperation. Ms. Martebo expressed her gratitude for the report and acknowledged the importance of ongoing dialogue and partnership.



The delegation of General Secretariat of Bahrain met with Secretary General OICOA & FTO Dr. Asif Mahmood Jah at Islamabad



FTO Visits Korangi Association of Trade & Industry (KATI), Karachi



Flag Hoisting Ceremony at FTO Secretariat, Islamabad



Indonesian Interns at FTO Secretariat, Islamabad ahead of the Indonesian Independence Day



Mayo Hospital honours FTO for release of Radiation Machine, Lahore



Advisor Sales Tax, Mr. Muhammad Nazim Saleem conducted an awareness seminar with Rawalpindi Women Chamber of Commerce & Industry at FTO Secretariat, Islamabad



FTO's team at Regional Office, Lahore

20 February



FTO visits newly established Regional Office at Mianwali



Iftar dinner hosted by Honorable Secretary General OIC Ombudsman Association & FTO Dr. Asif Mahmood Jah, at his residence, in honor of the OIC Ambassadors and other dignitaries in Islamabad.



Seerat-un-Nabi Conference Held at FTO Secretariat, Islamabad



FTO, Dr. Jah speaks at a ceremony organized to launch his book at University of Karachi



An interactive session with the headmasters & headmistresses of Public Schools in Gujranwala



The meeting of Advisory Committee on 18-12-24 at Lahore



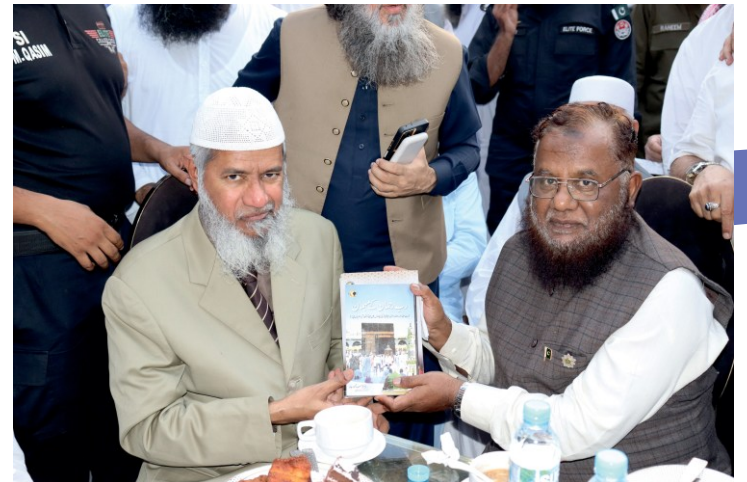
National Moot Competition at Lords International College, G-7 Markaz, Islamabad



FPO meeting at Lahore



FTO's visit of Ganga Ram Hospital, Lahore



Meeting Dr. Zakir Naik at Lahore



"Federal Ombudsperson Conference on State Commitment with Citizens July, 2024" organized by The Sheikhpura Chamber of Commerce & Industry (SCCI) at Sheikhpura.



FTO's Awareness Session in Sargodha

FTO Through the Lens of Media

THE EXPRESS
TRIBUNE

FTO establishes special helpdesk to facilitate taxpayers in filing returns

ISLAMABAD
APP

Federal Tax Ombudsman (FTO) Dr Asif Mahmood Jah on Tuesday established taxpayer facilitation helpdesk at its headquarters in collaboration with Federal Board of Revenue (FBR) to assist taxpayers in hardships with filing of returns. This initiative aimed at easing the tax return process, comes as the deadline for filing has been extended to October 14, 2024, said a news release. This result oriented initiative will assist taxpayers with issues such as password retrieval and other issues with tax return filing on the FBR website. Trained FBR officials will be available to offer hands-on support to tax filers. Please note that queries will only be addressed in person at the FTO Secretariat in Islamabad—no assistance will be provided via phone calls. The FTO encourages all taxpayers to visit the desk for any filing assistance. FTO secretariat remains committed to facilitating taxpayers and looks forward to resolving their tax related issues.

56 cities: Values of immovable properties revised upward by FBR

ISLAMABAD: The Federal Board of Revenue (FBR) Tuesday substantially raised values of immovable properties up to 75 percent of the existing market values in 56 cities of the country.

The new values of immovable properties would be applicable from November 1, 2024.

The FBR has issued notifications after having a series of meetings with the developers and builders at the FBR headquarters. Taking into account serious reservations of developers and builders, the FBR has revised rates across the country.

According to the notifications issued late Tuesday night, in exercise of the powers conferred by sub-section (4) of section 68 of the Income Tax Ordinance, 2001, the FBR has determined new fair market value of immovable properties in respect of areas or categories specified. The fair market value of the super structures for residential, commercial and industrial areas/properties have also been notified in each city.

Immovable properties: FTO sets deadline for revision of valuations

The FBR had previously adjusted property valuations four times, in 2018, 2019, 2021 and

2022. After a gap of over 2 years, now the FBR has issued the fresh values of immovable properties.

Through these notifications, the FBR has made a major increase in the values of immovable properties to bring them at par with the actual market value.

The FBR has issued enhanced values of the immovable properties after vetting from Law and Justice Division.

Through new notifications, the valuation rates of properties in 56 cities have been revised upward including Abbottabad, Attack, Bahawalpur, Chakwal, Dera Ismail Khan, Dera Ghazi Khan, Faisalabad, Ghotki, Gujranwala, Gujrat, Gwadar, Hafiz Abad, Haripur, Hyderabad, Islamabad, Jhang, Jhelum, Karachi, Kasur, Khushab, Lahore, Larkana, Lasbela, Lodhran, Mandi Bahauddin, Mansehra, Mardan, Mirpurkhas, Multan, Nankana, Narawal, Peshawar, Quetta, Rahim Yar Khan, Rawalpindi, Sahiwal, Sargodha, Sheikhupura, Sialkot, Sukkur and Toba Tek Singh. The Federal Tax Ombudsman (FTO) has given a deadline of October 11, 2024 to the FBR for revision of values of immovable properties across the country.

FBR seeks guidance of FTO to improve collection



ISLAMABAD: The Federal Board of Revenue (FBR) Friday sought guidance of Federal Tax Ombudsman for improving revenue collection and achievement of assigned target for 2023-24.

Federal Tax Ombudsman Dr Asif Mahmood Jah held a meeting with Member Inland Revenue (Operations) Mir Badshah Khan Wazir and his team in his office and discussed matters relating to taxpayers' issues.

Federal Tax Ombudsman commended the performance of FBR for prompt redressal of problems of the taxpayers and quick implementation of FTO's decisions.

Mayo Hospital honours FTO for release of radiation machine



LAHORE: The Department of Oncology and Radiotherapy of Mayo Hospital has honoured Federal Tax Ombudsman (FTO) Dr Asif Mahmood Jah for his intervention to get release a radiation machine from Customs department for the treatment of cancer patients.

The radiation machine was stuck up with Customs department since April 2023 and the FTO directed release of the same keeping in view sensitive nature of the equipment as well as the noble cause of serving humanity, particularly the cancer patients.

According to details, Mayo Hospital had imported a Cobalt-60 Source to provide radiation facility for cancer patients. No such machine was available with the public sector hospitals prior to it. The machine was lying in the shed of Collectorate of Customs due to non-availability of funds to pay the outstanding charges of Mr's Gerry's.

Daily Time

TAXPAYER REDRESSAL
FTO expands network to remote areas

LAHORE: Minister of State and Federal Tax Ombudsman's (FTO's) Coordinator, Meher Kashif Younis, has announced a significant achievement, stating that the FTO has now extended its network to even the remote areas of Hub and Mianwali.

Speaking at an orientation session with the business community here on Tuesday, he highlighted that this development marks the first time in the country's history that such regions are connected, facilitating prompt redressal of taxpayers' grievances against the tax collectors of the Federal Board of Revenue (FBR).

He explained that the expansion of the network underscores the government's commitment to improving the administration and ensuring fair treatment for all taxpayers, regardless of their geographic location. By bridging the gap between remote areas and the central tax authority, the initiative aims to enhance transparency, accountability, and efficiency in tax collection processes.

Kashif emphasised that access to the FTO network empowers taxpayers in Hub and Mianwali, providing them with a mechanism to seek resolution for their concerns and complaints regarding taxation malpractices. This promotes a culture of responsiveness and fairness within the tax system, ultimately fostering trust and compliance among taxpayers.

He noted that this achievement represents a significant step forward by FTO Dr Asif Mahmood Jah in advancing Pakistan's tax infrastructure and fostering a more equitable environment for taxpayers across the country, including those residing in traditionally underserved areas.

Regarding the disposal of cases, the Coordinator reported that a 50 taxpayers' complaints were decided in the first quarter of the calendar year across the country, exceeding the previous year's numbers. He assured that the FTO is easily accessible with any aggrieved taxpayer being able to approach the nearest regional office for prompt action on complaints, are

THE NEWS

Thursday
March 14, 2024Under FTO directives
FBR's various regional offices release refunds of taxpayers

By our correspondent
ISLAMABAD: On directives of Federal Tax Ombudsman (FTO), the FBR's various regional offices have released refunds of aggrieved taxpayers.

According to the statement issued by the FTO office on Wednesday, various regional offices, under the directives of the FTO, have swiftly acted upon findings and recommendations, ensuring the timely refund of aggrieved taxpayers across multiple cities.

Throughout the month of March 2024, regional offices including Karachi, Gujranwala, Faisalabad, Lahore, and Sialkot have demonstrated their commitment to ensuring fairness and transparency in financial matters.

In a breakdown of the implemented recommendations, the Regional Office Karachi has released a substantial amount of Rs 1,425,970,561 in refunds, reflecting a prompt approach in rectifying grievances and providing financial relief to affected taxpayers.

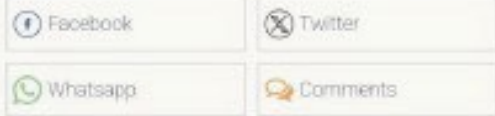
Regional Office Peshawar has also shown commendable performance, releasing an amount of Rs 1,000,516 in refunds, demonstrating the FTO's impact on growth and development.



**BUSINESS
RECORDER**
Founded by M.A. Zahedi

President confirms FTO's decision

Sohail Sarfraz Published March 19, 2024



ISLAMABAD: President of Pakistan has confirmed Federal Tax Ombudsman's decision to alleviate miseries of power consumers by rationalizing income tax and sales tax on electricity bills of low-income

جیونیوز

بجلی بلوں میں صارفین پر غیر مساوی ٹیکس لاگو ہونے کا انکشاف

19 مارچ 2024



وفاقی ٹیکس محتسب کی انکوائری میں انکشاف ہوا ہے کہ صارفین خاص طور پر کم آمدنی والے افراد اپنے بجلی بلوں پر انکم ٹیکس اور سیلز ٹیکس پر بوجھ برداشت کر رہے ہیں / فنانس

اسلام آباد: بجلی بلوں میں صارفین پر غیر مساوی اور غیر منصفانہ ٹیکسوں کے نفاذ کا انکشاف ہوا ہے۔

بجلی بلوں پر صارفین کی آمدن کے قطع نظر بجلی ڈیوٹی نافذ ہے جس کی کوئی قانونی حیثیت نہیں، وفاقی ٹیکس محتسب کی انکوائری میں انکشاف ہوا ہے کہ صارفین خاص طور پر کم آمدنی والے افراد اپنے بجلی بلوں پر انکم ٹیکس اور سیلز ٹیکس پر بوجھ



پاکستان کے 11 مہینوں سے ایک وقت میں ٹی بی جی ٹی کے نئے اور تازہ احکامات
22 مارچ 2024ء، منسلک 15، پتہ 24، 2024ء، 8 مارچ 2024ء، 40 مارچ

خیبر پختونخوا کی ریونیو سروس میں ٹیکس دہندگان کے حقوق پر آگاہی سیشن

خیبر پختونخوا کی ریونیو سروس میں ٹیکس دہندگان کے حقوق پر آگاہی سیشن کا انعقاد

خیبر پختونخوا کی ریونیو سروس میں ٹیکس دہندگان کے حقوق پر آگاہی سیشن کا انعقاد

KMU Hosts Taxpayer Rights Awareness Session

OUR CORRESPONDENT PESHAWAR

Khyber Medical University (KMU) proudly hosted an awareness session on safeguarding taxpayers' rights at Dr. Hafizullah Hall. The event featured the Honorable Federal Tax Ombudsman, Dr. Asif Mehmood Jah (Hilal Imtiaz, Sitara Imtiaz), as the main guest speaker. The session aimed to educate participants on the rights of taxpayers and the mechanisms available for addressing their complaints. The seminar was organized by the Finance Wing of KMU under supervision of Treasurer Wasim Riaz.



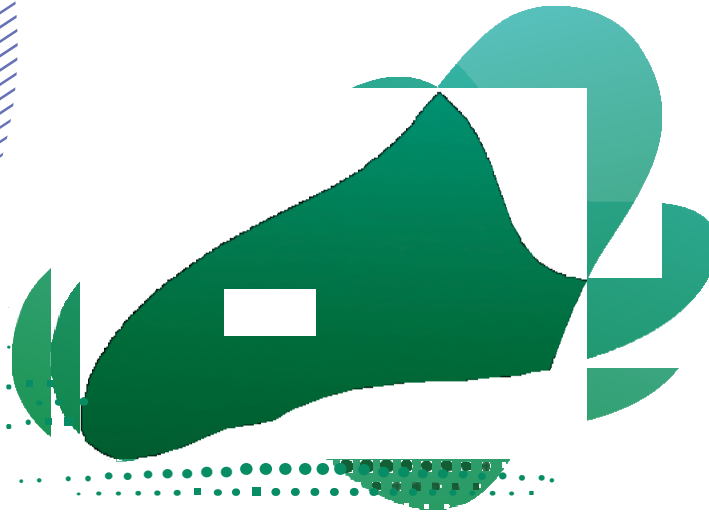
Distinguished attendees included KMU Registrar Inamullah Khan Wazir, Dean of Basic Medical Sciences Professor Dr. Rubina Nazki, Treasurer Wasim Riaz, and heads of all KMU departments.

During the session, Dr. Asif Mehmood Jah provided an in-depth overview of the role and mandate of the Federal Tax Ombudsman in resolving taxpayers' complaints. He also addressed various tax-related queries from the participants, offering valuable insights into the complexities of the taxation system. Mr. Almas Jivindah, Advisor Legal, addressed the legal aspects of the Federal Tax Ombudsman (FTO). Mr. Sardar Ali Khawaja shared his experiences as the

former Chief Commissioner of FBR and informed attendees about the FTO Office in Peshawar; where students and faculty can file their complaints and grievances. Treasurer KMU, Mr. Wasim Riaz and Registrar Inamullah Khan, expressed his gratitude to Federal Tax Ombudsman Dr. Asif Mehmood Jah for his presence and the valuable knowledge he shared. Special recognition was given to Mr. Muhammad Umair Zeh, who received a Performance Award in recognition of his contributions as a tax advisor to both KMU and the Federal Tax Ombudsman.

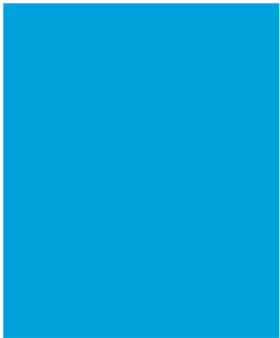
The contributions of Muhammad Umair Zeh, along with the cooperation of the guests and the active participation of the Heads of Departments, were highly appreciated.

The session underscored KMU's commitment to promoting a better understanding of taxpayers' rights and facilitating the effective resolution of tax issues. This press release highlights the key aspects of the event, emphasizing KMU's dedication to taxpayer education and the valuable insights provided by Dr. Asif Mehmood Jah, Federal Tax Ombudsman.



Acknowledgement

Mr. Muhammad Naseer Butt (Advisor) was assigned the task to compile the Annual Report 2024. He completed the task with sheer hard work and commitment. He was assisted by a team consisting of the following officers/officials. Federal Tax Ombudsman acknowledges as well as appreciates the efforts of the team for successfully completing the Annual Report 2024.



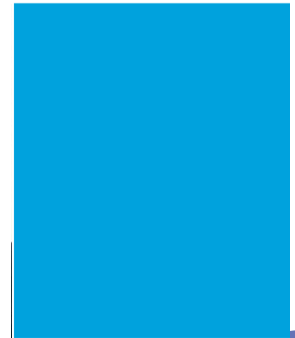
Mr. Muhammad. Naseer Butt
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FTO Secretariat, Islamabad



Mr. Almas Ali Jovindah
(Advisor Legal), (Advisor Media)
(Head Overseas Pakistanis
Grievances Redressal Cell)



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Director General/Acting Secretary
FTO Secretariat, Islamabad



Mr. Ikhtlaq Ahmed
Director (Registration)
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Mr. Ikram ul Haq
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<http://www.fto.gov.pk>



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