

No.11/2009- Law-I (FTO)  
Government of Pakistan  
Law and Justice Division  
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89

Islamabad, the 3<sup>rd</sup> December, 2009

From :- Azhar Amin Choudhary,  
Section Officer.

To:- Mr. Attiq-ur-Rehman,  
s/o Muhammad Tufail, r/o House No.40-A,  
Cavalary Ground, Lahore.

Sub: **REPRESENTATION UNDER SECTION 32 OF THE  
ESTABLISHMENT OF THE OFFICE OF THE FEDERAL TAX  
OMBUDSMAN ORDINANCE (XXXV OF 2000) IN COMPLAINT NO.  
1612/08 (ATTIQ-UR-REHMAN VS CBR)**

I am directed to refer to refer your representation No. Nil, dated Nil on the subject noted above and to say that the President has been pleased to pass the following orders:-

2. This is a case falling under the provisions of Section 16(5) of the Wealth Tax Act, 1963. The grievance of the complainant is against re-assessment order dated 02.06.2008 for the assessment year 1992-93.

3. He had filed a complaint bearing No. 623-L/2005 before the Federal Tax Ombudsman on the same subject. The FTO has made the following recommendations:

- i) The CIT should pass an order under Section 25 of the Wealth Tax Act 1963 directing the Taxation Officer to make reassessment by examining the facts of the case carefully and to obtain evidence in support of assets (if any) and liability (if any) so as to frame a fair and reasonable assessment.
- ii) The assessing officer who has made exparte assessment should be warned to be careful in future.

4. His present grievance is that after the above recommendations of FTO, the Revenue remained inactive for two years and later on 02.06.2008 passed on exparte order without serving him with a notice of hearing.

