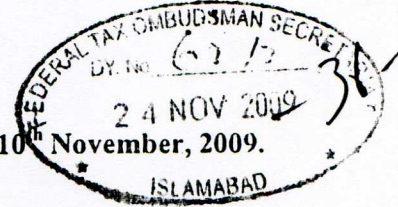


No.69/2008-Law(FTO)
Government of Pakistan
Law and Justice Division

Islamabad, the 10th November, 2009.



From: Azhar Amin Choudhary,
Section Officer.

To :- The Second Secretary (TO),
Federal Board of Revenue,
Islamabad.

Subject: **REPRESENTATION UNDER SECTION 32 OF THE ESTABLISHMENT OF THE OFFICE OF THE FEDERAL TAX OMBUDSMAN ORDINANCE (XXXV OF 2000) IN COMPLAINT NO. 250/08 (FBR VS M/S TOY STORY)**

I am directed to refer to your representation C.No. 4(250)TO-I/08, dated 12.05.08, on the above subject and to say that the President has been pleased to pass the following orders: -

2. The facts now relevant are these. The complainant's grievance is that the Commissioner of Income Tax is guilty of maladministration in not making refund of excess tax for the tax years 2003 to 2006 notwithstanding that refund application was made on 30.07.2007. The FTO has recommended that the Commissioner shall issue refund alongwith compensation for the period of after expiry 135 days of the filing of refund application dated 30.07.2007 till the date of payment. The FTO has however clarified that refund shall be issued only in respect of original challans available with the taxpayer and no more and no credit for the tax collected with telephone bills in the name of other person shall be allowed to the complainant.

3. The Commissioner has made representation against the FTO's recommendation.


4. In his representation the Commissioner does not question the FTO's finding that the complainant had made refund application on 30.07.2007. The Commissioner does not explain in the representation what debarred him to decide the said application. In his representation the Commissioner's comments that "the finding of the FTO are neither sagacious nor in conforming with established principles of law." The phrase is meaningless in the context of the matter. The representation shows the Commissioner's ineptitude towards the discharge of his responsibilities.

5. Accordingly, the President has been pleased to reject the representation of the Commissioner.

(Azhar Amin Choudhary)
Section Officer

Copy to: -

1. The Registrar, FTO, Islamabad.
2. Director (Legal), President Secretariat (Public), Islamabad with reference to their No.14/FTO/2009, dated 7-10-2009.
3. Mst. Saadia Rauf, Proprietor, M/s Toy Story, Satiana Road, Faisalabad, C/o Kashif Law Chamber, 9-10, 2nd Floor, Raheem Centre, Sant Pura, Faisalabad.


(Azhar Amin Choudhary)
Section Officer