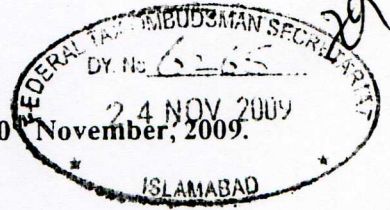


No.72/2008-Law(FTO)
Government of Pakistan
Law and Justice Division

Islamabad, the 10



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. 296/08 (FBR VS M/S N.A. TRADERS)**

I am directed to refer to your representation C.No. 4(296)TO-I/08/82/94, dated 16.05.08, on the above subject and to say that the President has been pleased to pass the following orders: -

2. The complainant complained to the Federal Tax Ombudsman (FTO) that the Commissioner of Income Tax was guilty of maladministration in not paying refund of excess tax for the tax years 2005, 2006 and 2007. The FTO found that the Commissioner had issued the refund voucher for the year 2007 but the State Bank did not pay the voucher because the Commissioner drew it wrongly. Regarding tax years 2005 and 2006 the Commissioner explained that he was verifying the collection of the amount from the complainant as advance tax and its deposit in the Government treasury. After considering the matter the FTO recommended that Secretary, Revenue Division to ensure that the lawful amount of refund is paid within 30 days of the receipt of these recommendations along with compensation u/s 171 of the Income Tax Ordinance 2001 in case the payment is made after 135 days (45+90) of the filing of refund claim and application to the date of actual payment.

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

4. If the complainants could not encash refund voucher for the year 2007 the fault was of the Commissioner. Similarly the persons who collected advance tax from the complainant were the agents of the tax department. If they were not furnishing information to the Commissioner the fault was of the Commissioner and not of the complainant. The FTO's recommendation is just and fair.

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

(Azhar Amin Choudhary)
Section Officer

Copy to: -

1. The Registrar, FTO, Islamabad.
2. Director (Legal), President Secretariat (Public), Islamabad with reference to their No.11/FTO/2009, dated 7-10-2009.
3. M/s N.A. Traders, C/o M/s Kashif Law Chambers, 9-10, 2nd Floor, Rahim Centre, Sant Pura, Faisalabad.

(Azhar Amin Choudhary)
Section Officer