

97

**No.10/2009-Law(FTO)**  
**Government of Pakistan**  
**Law and Justice Division**  
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Islamabad, the 10<sup>th</sup> November, 2009.

From: Azhar Amin Choudhary,  
Section Officer.

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

Subject: **REPRESENTATION UNDER SECTION 32 OF THE ESTABLISHMENT OF THE OFFICE OF THE FEDERAL TAX OMBUDSMAN ORDINANCE (XXXV OF 2000) IN COMPLAINT NO. 1611-L/08 (ATTIQ-UR-REHMAN VS CBR)**

I am directed to refer to your representation Nil, dated 23.02.2009, on the above subject and to say that the President has been pleased to pass the following orders: -

2. This representation is not tenable in law as the matter in issue and decided under Section 16(5) of the Wealth Tax Act 1963 by the Revenue is appealable under Section 23 of the Act ibid bringing this case under the mischief of Article 9(2) of the Establishment of the Office of Federal Tax Ombudsman Ordinance 2000, which reads as follows:

9. **Jurisdiction, functions and powers of the Federal Tax Ombudsman:**

(1) .....

(2) The Federal Tax Ombudsman shall not have jurisdiction to investigate or inquire into a matters which-

(a) .....

(b) "Relate to assessment of income or wealth, determination of liability of tax or duty, classification or valuation of goods interpretation of law, rules and regulations relating to such assessment, determination, classification or valuation in respect of which legal remedies of appeal, review or revision are available under the Relevant Legislation".

3. Accordingly, the President has been pleased to reject the representation of the complainant.

(Azhar Amin Choudhary)  
Section Officer

Copy to: -

1. The Registrar, FTO, Islamabad.
2. Director (Legal), President Secretariat (Public), Islamabad with reference to their No.59/FTO/2009, dated 7-10-2009.
- ✓ 3. The Second Secretary (TO), Federal Board of Revenue, Islamabad.

(Azhar Amin Choudhary)  
Section Officer

2  
23/11