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No.30/2009- Law-I (FTO)  
Government of Pakistan  
Ministry of Law, Justice and Parliamentary Affairs  
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Islamabad, the 16<sup>th</sup> February, 2010

From :- Muhammad Hashim Abro  
Section Officer

To:- M/s Asif Sweets  
c/o Mr. Muhammad Aslam Marwat  
Advocate, outside Lakki Gate, Bannu.

Sub: REPRESENTATION UNDER SECTION 32 OF THE ESTABLISHMENT OF THE OFFICE OF THE FEDERAL TAX OMBUDSMAN ORDINANCE (XXXV OF 2000) IN COMPLAINT NO. 2020/08 (M/S ASIF SWEETS VS FBR)

I am directed to refer to your representation No. Nil, dated 16.07.2009 on the subject noted above and to say that the President has been pleased to pass the following orders:-

2. The grievance of the complainant relates to non payment of income tax refund for the tax year 2005 and 2006 in full. According to the Agency (FBR) he was paid the amount based on verification. His complaint was rejected by the FTO.
3. While rejecting the complaint the FTO observed:  
  
"The complainant has not been able to produce any solid proof to the effect that original electricity bills had been produced. A copy of the certificate of the XEN concerned is not enough for the purpose in terms of CBR Circular No.26 of 1992".
4. Against the findings of the FTO the complainant has filed this representation.
5. The complainant had the option of filing an appeal under Part III (Appeals) of the Income Tax Ordinance 2001. He does not explain why he did not file an appeal and came to agitate his grievance under the FTO Ordinance 2000.
6. The complainant has also not explained why he did not file a revision under Section 122(A) of the Income Tax Ordinance 2001 while highlighting such errors which could be remedied.

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7. Obviously, when a refund claim is to be made it has to accompany all the supporting documents (utility bills). The complainant having failed to produce documents in original for substantiating his claim, the Agency acted pursuant to CBR's Circular No.26 of 1992 in rejecting the claim. The complainant has not pointed out any other maladministration against the Agency. The findings of the FTO are just and appropriate and should sustain.

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

(Muhammad Hashim Abro)  
Section Officer

Copy to:-

1. The Registrar, Federal Tax Ombudsman's Secretariat, Islamabad.
2. Director (Legal), President's Secretariat (Public), Islamabad with reference to their No.10/FTO/2010, dated 10.02.2010.
3. The Second Secretary (TO) Federal Board of Revenue, Islamabad.

(Muhammad Hashim Abro)  
Section Officer