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No.23/2009- Law-I (FTO)
Government of Pakistan
Ministry of Law, Justice and Parliamentary Affairs

Islamabad, the 16th February, 2010

From :- Muhammad Hashim Abro
Section Officer.

To:- M/s Awan Colour Laboratory
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. 2015/08 (M/S AWAN COLOUR LABORATORY 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 complainant filed his refund claim against income tax return before the Income Tax Authorities for the year 2007. This was rejected. He made a complaint before the FTO which was also rejected.
3. In paragraph 3 of his findings the FTO observed:
"There is no force in the arguments of the AR. The order u/s 170(4) of the Ordinance rejecting the refund claim having been passed, the jurisdiction of this office stands ousted in the matter. Moreover the original electricity bills are must for the purpose. The taxpayer may claim necessary relief in appeal or otherwise by moving application for rectification u/s 221 of the Ordinance etc, if he has original electricity bills for the period. The department is under the law obliged to pay lawful amount of refunds".
4. The complainant has made this representation against the findings of the FTO.
5. The complainant had the option of filing an appeal under Part III 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. The FTO has informed him of remedy available under Section 221 of the Income Tax Ordinance

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2001 for correction of any mistake pertaining to the record in case he did provide to the Agency the original electricity bills relating to the refund.

6. The findings of the FTO are legally correct and do not call for any interference.

7. 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.12/FTO/2010, dated 10.02.2010.
3. The Second Secretary (TO) Federal Board of Revenue, Islamabad.

(Muhammad Hashim Abro)
Section Officer