

Federal Tax Ombudsman Secretariat
5-A, Constitution Avenue
Islamabad

DY-581/2013

FTO'S OFFICE

Dated 15.08.2013

To

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The Secretary Revenue Division / Chairman FBR
Constitution Avenue
Islamabad

Subject: Federal Ombudsmen Institutional Reforms Act, 2013
vis a vis the Income Tax Ordinance 2001

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As per Section 2(10) of the Federal Tax Ombudsman Ordinance, 2000 entire hierarchy of tax officials is embraced in the term "Tax Employee". The definition is inclusive and not exclusive. Maladministration by an officer or other functionary is required to be investigated by the Hon'ble FTO under Section 9 of the FTO Ordinance 2000. This law has overriding effect over all other laws, including the Income Tax Ordinance 2001, the Customs Act 1969 and the Sales Tax Act 1990.

2. The Federal Tax Ombudsmen Institutional Reforms Act, 2013 has clarified the position further. Section 18 of this Act states,

"18. Bar of jurisdiction. - No court of authority shall have jurisdiction to entertain a matter which falls within the Jurisdiction of an Ombudsman nor any court or authority shall assume jurisdiction in respect of any matter pending with or decided by an Ombudsman."

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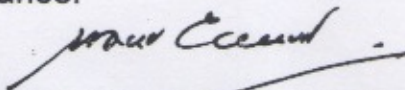
FBR e-Dox No 16762013
Received in MiL Office on 16-08-13

3. This Act has been given overriding effect through Section 24. Which reads as under:-

24. **Overriding effect.**—(1) The Provisions of this Act shall have effect notwithstanding anything contained in any other law for the time being in force.

(2) In case there is a conflict between the provisions of this Act and the relevant legislation, the provisions of this Act to the extent of inconsistency, shall prevail.

4. The legal position explained above needs to be communicated to all Tax Employees including those performing Appellate functions as also the Tribunals, Courts or Authorities administering /adjudicating "Relevant legislation" as defined in 2(6) of the FTO ordinance, for strict compliance.


(Arshad Mahmood Cheema)
Registrar
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051-9202789 . . .