



WAFaqI MOHTASIB (OMBUDSMAN)'S SECRETARIAT


FINDINGS

Complaint No : HQR/0007624/14
Date of Registration : 02.09.2014
Name & Address of the Complainant : Mr. FIDA MUHAMMAD, V.P.O BAJA TEH & DISTT SWABI
Name of the Agency Complained Against : FEDERAL BOARD OF REVENUE (FBR)
Name of the Investigating Officer : Muhammad Ayub Khan Tarin,
Senior Advisor
H.O. Islamabad
Subject of Complaint : DELAY IN RESPONSE TO HIS APPLICATION
Date when Report called from Agency: 04-09-2014
Date of Receipt of Complete Report: 14.10.2014
Number & Dates of Hearing : 02 (16.09.2014 & 14.10.2014)

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The complainants stated that they were Head Masters and Principals of Govt. High and Higher Secondary School. Through FBR notification dated 19.7.2013 they were deprived of 40% income tax rebate available to all teachers of Schools and colleges; the reason being that they were holding administrative position. This was unjustified because they were in teaching cadre and were doing teaching work besides carrying out administrative function. Their point of view was supported by KPK Govt. notification dated 30.03.2004 which states that Principals and Head Masters of High School are teaching cadres. In this regard they submitted an appeal before the Chief Commissioner, Regional Tax Office, Peshawar but he turned it down stating that this was beyond his jurisdiction. Later, they submitted appeal to the Chairman, FBR where the matter was still pending. He, therefore, approached WMS to direct the concerned authorities to allow them 40% rebate as was available to all teachers.

2. The complaint was sent to the Agency for their comments and hearing was fixed for 16.9.2014. The complainant was present but the agency did not attend. Another hearing was fixed for 14.10.2014.

3. Both the parties were present. The representative of the agency produced relevant section of Finance Act, 2013 according to which tax rebate was available only to full time teachers. This was further clarified through FBR circular No. 6 of 2013 at 43(d) which stated that, "a full time teacher means a person employed purely for teaching and not performing any administrative or


Senior Advisor
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Managerial jobs e.g principal, headmasters, directors, vice-chancellors, chairman, controllers etc. Similarly a full time researcher means a person purely employed for research job only in a research institution and such institution is purely performing research activities".

- 4. The complaint is without merit and is rejected in terms of regulation 23(3) of the Wafaqi Mohtasib (Investigation and Disposal of Complaints) Regulations, 2013.
- 5. This issues with the approval of the Honourable Wafaqi Mohtasib.

Ayub Khan
 (Muhammad Ayub Khan Tarin)
 Senior Advisor
 _____ 2014

27 NOV 2014

MUHAMMAD AYUB KHAN TARIN
 Adviser
 Wafaqi Mohtasib (Ombudsman)'s Secretariat
 Islamabad

S.M. Tahir
 S.M. TAHIR
 Senior Advisor
 Wafaqi Mohtasib Secretariat
 Islamabad

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