

**PRESIDENT'S SECRETARIAT (PUBLIC)**  
**AIWAN-E-SADR**

*M/s. JDW Sugar Mills Limited*  
*Versus*  
*Federal Board of Revenue*

**REPRESENTATION PREFERRED BY M/S. JDW SUGAR MILLS LIMITED AGAINST FINDINGS / RECOMMENDATIONS DATED 20.10.2020 PASSED BY THE FTO IN COMPLAINT NO. 2167 & 2169/LHR/ST/2020**

Kindly refer to your representation on the above subject addressed to the President in the background mentioned below:-

This representation has been filed by the M/s JDW Sugar Mills Ltd on 13.11.2020 against the order of the learned Federal Tax Ombudsman dated 19.10.2020, whereby it has been held that:

- i. *In view of the facts and circumstances discussed above, the Complainant has failed to make out cases of maladministration against the Deptt. The complaints, therefore, stand rejected.*
- ii. *Files be consigned to record.*

2. The above-mentioned three complaints were filed against the Commissioner-IR, Audit-II, LTU, Lahore in terms of Section 10(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) for issuance of notices dated 07.07.2020 and 25.07.2020, under Section 25 of the Sales Tax Act, 1990 (the Act) for conducting audit for tax periods October 2015 to September 2016 ( Tax Year 2017), October 2016 to September 2017 (Tax Year) and October 2017 to September 2018 (Tax Year 2019). All the complaints, being identical issues, were disposed of through a single consolidated order. Hence, these representations.

3. The hearing of the case was fixed for 03.08.2021. Mr. Salman Zaheer, Advocate, Mr. Omair Bajwa, Advocate, Mr. Salman Zahid and Mr. Fawad Mir, AR have appeared on behalf of the complainant, whereas, Mr. Amir Yasin, Deputy Commissioner-IR LTO, Lahore has represented the FBR.

4. At the very outset of proceedings, the learned Counsel for the complainant stated that "the subject matter in the complaint before the learned Federal Tax Ombudsman and instant representation before the Hon'ble President of Pakistan has been agitated by the complainant in the Hon'ble Lahore High Court in W.P. No.62351/2020, which petition is pending adjudication before the learned Court; therefore, the complainant does not wish to pursue the instant representations. Hence, the complainant wishes to withdraw the instant representations. Accordingly, the representation may be disposed of."

5. In the circumstances, when the complainant has sought withdrawal of the representations, these are liable to be disposed of as having become infructuous as withdrawn.

17/8/2021 N/o e-Du

6. Accordingly, the Hon'ble President has been pleased to dispose of the representation as withdrawn.


(Anwar-UI-Haq)  
Director General (Legal)  
Ph: 051-9103571

M/s. JDW Sugar Mills Limited  
17-Abid Majeed Road,  
Lahore  
0334-4105987

No.172/FTO/2020, dated 12.08.2021

Copy for information to:

1. The Chairman, Federal Board of Revenue, Islamabad.
2. The Registrar, Federal Tax Ombudsman, Islamabad.
3. The Second Secretary (TO-II), Federal Board of Revenue, Islamabad.
4. UHY Hassan Naeem & Co, Chartered Accountants, West Lower Ground, Pak Plaza (19-A), Fazal UI Haq road, Blue Area, Islamabad (051-2873430)
5. Master file.

  
(Anwar-UI-Haq)  
Director General (Legal)