

PRESIDENT'S SECRETARIAT (PUBLIC)  
ATWAN-E-SADR, ISLAMABAD

*Federal Tax Ombudsman Suo Moto Action*

**REPRESENTATION PREFERRED BY FEDERAL BOARD OF REVENUE ON SUO MOTO NOTICE THROUGH OWN MOTION BY THE FTO AGAINST FINDINGS / RECOMMENDATIONS DATED 24.04.2020 PASSED BY THE FTO IN COMPLAINT NO.0128/OM/2019**

Kindly refer to your representation received in this Secretariat on 05.06.2020 on the above subject addressed to the President in the background mentioned below:-

This Representation has been filed by the Federal Board of Revenue (FBR) on 05.06.2020 against the Order of the learned Federal Tax Ombudsman (FTO) dated 24.04.2020, whereby it has been held that:-

"FBR to-

- i. Direct the Chief Commissioner-IR, RTO-II, Karachi to investigate and identify the official(s) involved in registration of fake RP and initiate legal action against those found involved;
- ii. Investigate and identify the officers/officials involved in processing and sanctioning refund of Rs.84.988 million to the RP and who failed to initiate timely proceedings to role back and recover refund sanctioned and inadmissible input tax adjusted by the RP and take appropriate criminal/disciplinary action against them;
- iii. To initiate appropriate action including timely criminal proceedings leading to recovery of amount swindled input tax/bogus refund; and
- iv. Report compliance within 45 days."

2. Without reference to the merits of the case, it may be noted that under S.32 of the Establishment of the Office of Federal Tax Ombudsman Ordinance 2000 read with Section 14 of the Federal Ombudsmen Institutional Reforms Act 2013, any person aggrieved by an Order of the learned Mohtasib may, within 30-days, file a representation before the Honourable President of Pakistan. The remedy of Representation, being a Statutory remedy is available to an aggrieved person within the prescribed period of limitation i.e. 30-days.

3. In the instant case, the impugned Order was passed on 24.04.2020 by the learned FTO. It was received by FBR on 27.04.2020. The FBR could have availed the remedy of Representation within 30-days. However, FBR allowed the said period to lapse and preferred the instant Representation on 05.06.2020 which is hit by the bar of limitation. Suffice it to observe that the extant law does not empower the condonation of delay to entertain a time barred Representation. It is, thus, liable to be rejected out-rightly without going into the merits of the case. The Agency has pointed out that the Representation could not be filed in time due to lockdown on account of Pandemic Noval Corona Virus (Covid-19). But as mentioned above, there is no such power under the law to condone the delay.

4. Accordingly, the Hon'ble President has been pleased to reject the instant representation of the FBR as time barred.

(Anwar-ul-Haq)  
Director (Legal-II)

The Chairman,  
Federal Board of Revenue,  
Islamabad.

No.78/FTO/2020, dated 11.11.2020

Copy for information to:

1. The Registrar, Federal Tax Ombudsman, Islamabad.
2. The Commissioner Inland Revenue, Regional Tax Office-II, Karachi.
3. The Chief (Legal-I), Federal Board of Revenue, Islamabad
4. Master file.

(Anwar-ul-Haq)  
Director (Legal-II)

SS (TO-II)  
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