

**THE FEDERAL TAX OMBUDSMAN  
ISLAMABAD**

**COMPLAINT NO.1345/ISB/IT/2023**

Dated: 10.03.2023\*HQ Islamabad

**Mr. Muhammad Abdul Majid,** ...Complainant  
House No. 2, Street No. 50, F-7/4,  
Islamabad.

**Versus**

The Secretary, ...Respondent  
Revenue Division,  
Islamabad.

Dealing Officer : Mr. Muhammad Naseer Butt, Advisor  
Appraised by : Mr. Muhammad Tanvir Akhtar, Advisor  
Authorized Representative : Mr. Tariq Abdul Majid  
Departmental Representatives : Mr. Ehsan ullah Khan, Secretary (BDT-IT)  
Mr. Haider Abbas, DCIR, RTO, Islamabad

**FINDINGS / RECOMMENDATIONS**

The above-mentioned complaint has been filed under Section 10(1) of the Federal Tax Ombudsman Ordinance 2000 (FTO Ordinance). The complaint was referred for comments to the Secretary, Revenue Division, in terms of Section 10(4) of the FTO Ordinance, read with Section 9(1) of the Federal Ombudsmen Institutional Reforms Act, 2013 (FOIR Act). Comments were received from RTO, Islamabad and Information & Technology (Wing), FBR, which were examined and placed on file.

2. Hearing notice u/s 9(2) of the FOIR Act, was issued to the parties for Compliance on 11.04.2023, In response to which Mr. Tariq Abdul Majid (Complainant's son) appeared and argued the case and Mr. Haider Abbas, Deputy Commissioner-IR, from RTO Islamabad and Mr. Ehsan ullah Khan, Secretary (BDT-IT) attended as Departmental Representatives (DRs). During hearing complainant produced documents which were perused and placed

on file. Arguments were heard and record perused and complaint is disposed of as under.


3. Briefly, the complainant Col Abdul Majid demised on 2<sup>nd</sup> September, 2009 and same was notified to FBR on 29<sup>th</sup> June, 2009 along with death certificate. After demise, return of Tax Year 2008 was submitted and thereafter wealth returns were submitted against Tax Year 2009 wherein inheritance was shown distributed with net amount of Rs. 5392/- as balance on 30<sup>th</sup> June, 2009 this was duly acknowledged by FBR in 2009. According to complainant son no notice regarding returns was received from 2010 till 2017 but with the advent of IRIS in 2014 notices u/s 114(4) were issued on 23<sup>rd</sup>, 24<sup>th</sup> August, 2017 and 13<sup>th</sup> March, 2020 against Tax Years 2015 to 2017 respectively despite that there was no income or assets in the name of deceased (complainant father). Thereafter again notices were issued on 30<sup>th</sup> May, 2019 and 7<sup>th</sup> March, 2020 against Tax Years 2018 to 2020; to which tax returns were duly submitted and acknowledged by FBR. In all the submitted returns against the notices, income and total assets against deceased were shown as NIL.

4. The AR further stated that return was submitted against Tax Year 2021 on 18<sup>th</sup> March 2022 with zero income and zero assets which were duly acknowledged by FBR against notice issued u/s 114(4) on 17<sup>th</sup> March, 2022. It is not understood as to what kind of system FBR works around which just keep on dishing out notices year after year against deceased despite having with zero assets. Apparently, there is no system in IRIS to de-register a demised person with zero assets. The AR stated that he submitted a notice of discontinuance of business against the deceased u/s 117(7) on 9<sup>th</sup> May, 2022 which is lying in outbox since then and has not been

attended to by the FBR. Another notice u/s 114(4) of the Ordinance was received on 13<sup>th</sup> February, 2023 for Tax Year 2022 against the deceased. The complainant prayed to provide immediate relief against FBR maladministration.

5. The department filed written comments wherein, they stated that the content of the complainant has been examined in detail and found genuine. Therefore, the registration of the complainant is cancelled under Rule 82(5) of the Income Tax Rules, 2002 through IRIS dated 31.03.2023. Copy of deregistration order was also received alongwith parawise comments which was examined and placed on file.

6. During hearing Complainant's son stated that it appears that IT system of the department is not fully integrated as it has substantive missing links which do not delete NTN/Registration despite legal order having been made in IRIS by the concerned Commissioner-IR.

 7. It is observed that grievance of the taxpayer regarding inaction on the part of the department on account of de-registering the complainant has been resolved and the requisite relief granted by the department through the active intervention of this office. However, specific comments were also received from IT (Wing) which confirmed that after passing of the order of de-registration u/s 82(5) of the Ordinance, the access of the tax officer has been restricted in the system and the required changes have been made in the system to resolve the issue faced by the complainant. The department also provided flow chart of de-registration process and written response by way of proof of de-registration of the complainant in system.

**RECOMMENDATIONS:**

8. Since grievance of the complainant has been redressed consequent upon intervention of FTO Secretariat, therefore, the instant case is closed. However, FBR is required to:

- i) Revisit the entire scheme of deregistration of deceased persons and formulate a dedicated SOP in this regard specifically removing any system based glitches that hamper the deletion of NTN /Registration despite legal orders having been made in IRIS by the concerned IR authority; and
- ii) Report Compliance within 120 days.

  
(Dr. Asif Mahmood Jah)  
(Hilal-i-Imtiaz)(Sitara-i-Imtiaz)  
Federal Tax Ombudsman

Dated: 27:4: 2023

*Approved for reporting*