

**IMMEDIATE/CONFIDENTIAL**  
**PRIME MINISTER'S DIRECTIVES**

**Government of Pakistan**  
**(Revenue Division)**  
**Federal Board of Revenue**  
\*\*\*\*\*

F. No. 103(10)/87-MIR-I/433/178872-R

Islamabad, the 16<sup>th</sup> August, 2022

**To:**

1. All Chief Commissioners Inland Revenue
2. All Chief Collectors of Customs
3. All Directors General (IR/Customs)
4. All Commissioners IR (Appeals)
5. All Collectors of Customs / Collectors (Appeals) / Collectors (Adjudication)
6. All Directors IR /Customs / DR&S

**Subject:** **IMPLEMENTATION OF THE DIRECTIVES OF HON'BLE PRIME MINISTER OF PAKISTAN REGARDING DISCIPLINARY PROCEEDINGS / INQUIRIES AGAINST THE OFFICER(S) / OFFICIAL(S) OF FBR.**

I am directed to refer to the subject cited above and to state that the Secretary Revenue Division / Chairman, FBR has desired that as per the directions of the Hon'ble Prime Minister of Pakistan, the Revenue Division / FBR shall strictly comply with the following instructions in all disciplinary proceedings and inquiries initiated against the officer(s)/official(s):-

- i) The appointed Inquiry Officer shall conduct the inquiry proceedings in accordance with the provisions contained in Rule 10 read with Rule 12 of the Civil Servants (Efficiency & Discipline) Rules, 2020. The same shall be completed within sixty (60) days from the date of issuance of the Inquiry Order or within such extended period which the Authority may allow.
- ii) For ensuring safe custody of record in an inquiry, all Heads of field offices (Directors General / Chief Commissioners / Chief Collectors / Commissioners / Collectors, etc.) of FBR shall retain the relevant case record in safe custody while forwarding the recommendation to initiate disciplinary proceedings against any officer(s)/official(s). All Heads of field offices will also ensure that relevant record of the case and other related documents are timely provided to the Inquiry Officer or the Inquiry Committee, as the case may be, through the designated Departmental Representative (DR) within seven days from the date of Inquiry Order or within such an extended period which Authority may allow in accordance with the provisions contained in Rule 8 of the Civil Servants (Efficiency & Discipline) Rules, 2020.
- iii) Any officer of IRS or PCS (as the case may be) who is given record of the case under intimation to the Board shall be designated as Departmental Representative (DR) who shall perform functions mentioned in Rule 15 of the Civil Servants (Efficiency & Discipline) Rules, 2020.

*Contd...*

- iv) After receipt of reply to the Show Cause Notice from the accused or in case where no reply is received and affording an opportunity of personal hearing to the accused, the designated Authority notified vide Board's Notification No. 2788-IR-II/2020 dated 05.01.2021 (**copy enclosed**) shall decide the case within a period of thirty days as per Civil Servants (Efficiency & Discipline) Rules, 2020.
- v) The directions contained in Board's Circular entitled "Incentive and Punitive Regime for the Inquiry Officers/Authorized Officers/Authority" circulated vide letter No. 7(6)S.HRM.IR-I/2021/E-dox#186726-R dated 08.11.2021 (**copy enclosed**) may be complied with in letter and spirit

2. I am further directed to state that the acknowledgement and implementation status regarding above instructions may be communicated to the Board for record.

3. This may be treated on "**Top Priority**", please.

**Encl.: (As Above)**

(Uzma Munir)  
Chief (HRMIR)

Copy to:-

1. Copy to be placed on FBR's website.



(TO BE PUBLISHED IN THE GAZETTE OF PAKISTAN PART-I)

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE  
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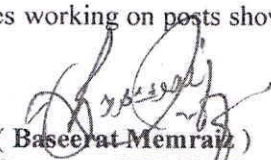
Islamabad, the 5<sup>th</sup> January, 2021

**NOTIFICATION**  
**(Designation of Appointing Authorities)**

**No.2788-IR-II/2020:** In supersession of all previous Notifications/Orders regarding the designation of "Appointing Authorities" and in exercise of the powers conferred under rule 6(1) of the Civil Servants (Appointment, Promotion and Transfer) Rules, 1973, the Secretary, Revenue Division/ Chairman, FBR is pleased to designate the officers shown in column 3 of the following table to exercise the powers of "Appointing Authority" under the aforesaid rules in respect of class of persons shown in column 2 of the table:-

Sr.No.	Basic Pay Scale of Posts	Appointing Authority
(1)	(2)	(3)
1.	Posts in Basic Pay Scales 17 to 19 or equivalent	Secretary, Revenue Division
2.	Posts in Basic Pay Scales 16 or equivalent in FBR (HQ) and its field offices.	Member (Admn/HR)
3.	Posts in BS 1 to 15 of field offices of the FBR	Chief Commissioners in BS-20/21, Director Generals (BS-20/21), Chief Collectors (BS-20/21), Collectors ( BS-20)
4.	Posts in Basic Pay Scales 8 to 15 or equivalent in FBR ( HQ)	Chief (HRM-IR)
5.	Posts in Basic Pay Scales 1 to 7 or equivalent in FBR (HQ)	Chief (Admn & Finance)

2. The officers specified in column 3 above would also exercise the powers of "Authority" under the Civil Servants (Efficiency & Discipline) Rules, 2020 in respect of class of employees working on posts shown in column 2 above, as provided under rule 2(1)(c) of the aforesaid rules.

  
( Baseerat Memraiz )  
Secretary (HRMIR-II)  
Ph:051-9215481

The Manager  
Printing Corporation of Pakistan Press,  
**Karachi**

**No.1(90)2017-MIR-II**

Copy to:-

1. SA to Secretary Revenue Division/Chairman, FBR
2. All Members, FBR, Islamabad
3. All Chief Commissioners/ Director Generals/ Chief Collectors/Collectors
4. Chief (Admn)/ Chief (HRM-IR/Customs), FBR
5. Joint Secretary (Regulations)/Joint Secretary (Discipline), Establishment Division, Islamabad
6. Web Master for placement on web

( Baseerat Memraiz )  
Secretary (HRMIR-II)

**GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE**

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F. No. 7(6)S.HRM.IR-1/2021/~~Edo~~\*# 186726-R

Islamabad, the 8<sup>th</sup> November, 2021

To: All Officers of IRS and PCS

Subject: **INCENTIVE AND PUNITIVE REGIME FOR INQUIRY OFFICERS/  
AUTHORIZED OFFICER/AUTHORITY.**

The undersigned is directed to refer to the subject cited above and to state that Revenue Secretary/Chairman FBR has observed that despite provisions in the E&D rules, standing instructions on the matter, most Inquiry Officers / Inquiry Committees, Authorized Officers, Authorities are delaying the finalization of inquiries which lead to delay in conclusion of disciplinary proceedings against the officers/officials of FBR. This not only reflect poorly on the part of Inquiry Officer, Authorized Officer, Authority concerned but also puts the career of the accused officers in the state of limbo for longer periods. Furthermore, justice delayed is justice denied.

2. Therefore, with a view to encourage expeditious finalization of inquiries and with a view to prevent delays in finalization of inquiries, the Revenue Secretary/Chairman FBR has approved the following incentive/punitive regime:

**Incentive Regime:**

- a) For Inquiry Officers/Inquiry Committees/Fact Finding Inquiry Officers/Fact Finding Inquiry Committees; for submitting quality reports to the satisfaction of the Authorized Officer/Authority concerned:

S.No.	Number of days for submission of inquiry report	Incentive
i.	Upto 60 days from receipt of letter nominating Inquiry Officer/Authorized Officer	Two Basic Salaries
ii.	Upto 75 days from receipt of letter nominating Inquiry Officer/Authorized Officer	One Basic Salary
iii.	Upto 90 days from receipt of letter nominating Inquiry Officer/Authorized Officer	Half Basic Salary

- b) For Authorized Officers under Government Servants (Efficiency & Discipline) Rules, 1973:

S.No.	Number of days for disposal from date of receipt of inquiry report	Incentive
-	30 days	One Basic Salary

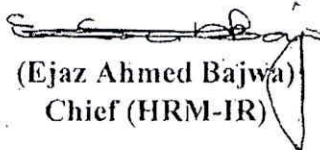
- (c) For Authority under Government Servants (Efficiency & Discipline) Rules, 1973 and Civil Servants (Efficiency & Discipline) Rules, 2020:



S.No.	Number of days for passing order from date of receipt of reply to Show Cause Notice/recommendations of Inquiry Officer/Authorized Officer	Incentive
-	30 days	One Basic Salary

3. **Punitive Regime:**

- a) IJP allowance of Inquiry Officers / Inquiry Committee Members / Fact Finding Inquiry Officer / Fact Finding Inquiry Committee Members/ shall be discontinued who will take more than 100 days to complete the Inquiry till completion of such inquiries. Similar shall apply to Authorized Officers who take more than 40 days to decide the inquiry; and in case of proceedings against officers' upto BS-16; the Authority who takes more than 40 days for doing the needful.
  - b) This shall not prejudice the option available to the Authority to initiate Disciplinary Proceedings under the Efficiency & Disciplinary Rules, against the above mentioned officers on charges of "inefficiency" for their failure to complete the inquiries.
  - c) Any excuse including requests for adjournment, non-availability of record etc. shall not be taken as valid excuse for lack of adherence to the time set for doing the needful. Time will not run only in the case of a valid stay order (if any), from a Court of competent jurisdiction.
  - d) These instructions will have prospective effect, but these instructions shall be applicable to all pending inquiries from the date of issuance of these instructions by the Board. Accordingly, time will run from the date of issuance of these instructions.
4. These instructions shall come into force at once. The requisite changes in IJP guidelines are accordingly being made.

  
 (Ejaz Ahmed Bajwa)  
 Chief (HRM-IR)

**Copy to:-**

1. SA to Revenue Secretary, /Chairman, FBR (Hq), Islamabad.
2. All Members, FBR (Hq), Islamabad.
3. All Chief Collectors/Collectors/Chief Commissioners/DGs.
4. Chief (Training & Development)/(HRMC), FBR (Hq), Islamabad.
5. Second Secretary (IJP), FBR (Hq), Islamabad
- ✓ 6. Web Master (for placement on FBR's website)
7. Master folder.