

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

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, 3rd April, 2013.

Notification
(Major Penalty)

No.0888-IR-IIA/2013: Whereas disciplinary proceedings were initiated against Mr. Walayat Khan (IRS/BS-17) Assistant Commissioner, Regional Tax Office, Sialkot under Government Servants (Efficiency & Disciplinary) Rules, 1973 on the charges of “Inefficiency” & “Misconduct” vide Charge Sheet No. 18(293)/2007-MIR-IIA dated 20-06-2012. Mr. Shafqat Mahmood, Chief Commissioner IR, Regional Tax Office, Lahore was appointed as Inquiry Officer to conduct inquiry on the following acts of omission and commission committed by Mr. Walayat Khan (IRS/BS-17) Assistant Commissioner, Regional Tax Office, Sialkot.

- i. That while posted as Assistant Commissioner Inland Revenue, Enforcement Unit-03 Zone-II, RTO, Sialkot, he issued refunds by splitting the amount in following seven cases to avoid the approval of the Additional Commissioner, which is against the departmental standing instructions.

S#	Book No	Name and Address	Tax Year	Date of issuance	Amount in rupees
1.	131	Sardar Rice Mills, Dinga Road, Kharian	2009	26.05.2010	1,26,529/-
	131A		2009	26.01.2011	18,499/-
2.	150A	Prime Rice Mills, Jambola Gharbi.	2009	29.12.2009	1,66,834/-
	150B		2007	30.05.2010	50,450/-
3.	221A	Hussain Rice Mills, Mangowal.	2007	03.09.2010	64,754/-
	221B		2008	06.04.2010	30,241/-
	221C		2009	29.06.2010	2,19,502/-
4.	83	Bright Way CNG, G.T Road, Gujrat.	2005	09.04.2010	22,125/-
	83A		2006	09.07.2010	19,450/-
	83B		2009	21.06.2011	75,204/-
5.	104	Miran Model CNG Bhimber road, Gujrat	2007	13.08.2011	97,157/-
	104A		2009	08.06.2010	91,923/-
	134		2010	13.04.2011	83,232/-
	204		2009	07.02.2011	91,923/-
6.	201	Fast CNG, Shadman Colony, Gujrat	2007	10.02.2011	83,164/-
	201A		2009	08.06.2010	99,538/-
7.	229	Haji Muhammad Shafiq, Muhammad Sharif, C/Agent	2010	19.04.2011	79,073/-
	229A		2009	19.04.2011	76,889/-

- ii. That he issued refunds in 104 cases amounting to Rs. 2.249 million which did not fall in his jurisdiction.
- iii. That he issued refunds in cases even where photocopies of returns were not obtained and no income tax was paid e.g. in the case of Mr. Noor Begum D/o Shabbier Ahmed, Dingha, Gujrat. Instead, photocopy of purchase deed along

with photocopy of challan of CVT paid was obtained and amount was refunded illegally treating it as payment u/s 235 of the Income Tax Ordinance, 2001.

- iv. That he issued refunds even where tax demand existed e.g. in the case of Mr. Muhammad Anwar Shah, ABL Gujrat having NTN 0405503 refund amounting to Rs. 42256/- for the tax year 2004 was issued whereas on the basis of documents/facts available on file, an amount of Rs. 11684/- was payable by the taxpayer on declared income.
- v. That he issued illegal refunds (out of 287 refund cases audited involving amount of Rs. 1,37,41,207-) to the tune of Rs. 60,70,673/-, as bifurcated below:-

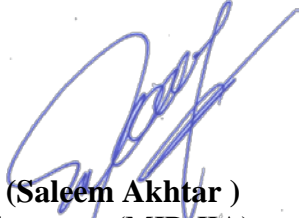
Particulars	Amount in Rs
Refund amount issued which was not due	42,70,673/-
Refund amount issued out of time limitation	15,87,506/-
Amount of duplicate refund issued	2,13,231/-
Total	60,70,673/-

- vi. That he through above mentioned illegal acts, caused financial loss to the National Exchequer and damaged the image of the department.
- vii. That he carries a persistent reputation of being corrupt.

2. Whereas the Inquiry Officer submitted inquiry report concluding that accused officer was found guilty of inefficiency towards discharge of his official duties as he committed several procedural mistakes. A Show Cause Notice dated 28-07-2011 was issued to the accused office who submitted his reply to the Show Cause Notice. After considering Inquiry Report, reply to the Show Cause Notice and submissions made by the accused officer during personal hearing, the Authorized Officer has come to the conclusion that the accused officer is guilty of "Inefficiency" and "Misconduct".

3. And whereas the Authorized Officer/Member (Admn) FBR has, therefore, been pleased to impose a major penalty of "Reduction to lower stage in his current time scale equal to three increments" under Rule 4 (1) (b) (i) of the Government Servants (Efficiency and Discipline) Rules, 1973 upon Mr. Walayat Khan (IRS/ BS-17), Assistant Commissioner, Regional Tax Office, Sialkot.

4. Mr. Walayat Khan (IRS/ BS-17), Assistant Commissioner, Regional Tax Office, Sialkot shall have right of appeal to the Appellate Authority under Civil Servants (Appeals) Rules, 1977 within a period of 30 days from the date of communication of this Notification.

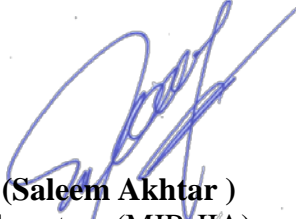

(Saleem Akhtar)
Secretary (MIR-IIA)

The Manager,
Printing Corporation of Pakistan Press,
Karachi.

C. No.18(293)/2007-MIR-IIA/1795

Copy to:

1. SA to Secretary Revenue Division/Chairman FBR, Islamabad.
2. Member (Admn/IR) FBR, Islamabad.
3. Chief Commissioner, RTO, Sialkot.
4. Second Secretary (SSM/ERM) FBR, Islamabad.
5. District Accounts Officer, District Accounts Office, Sialkot.
6. Officer concerned/Notification folder.



(Saleem Akhtar)
Secretary (MIR-IIA)