GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE
***
Islamabad, the 14\textsuperscript{th} March, 2013

NOTIFICATION
(Minor Penalty)

\textbf{No.0655-C-III/2013:} Whereas disciplinary proceedings were initiated against Mr. Muhammad Amin Kamboh, Superintendent (BS-16), Model Customs Collectorate, Lahore under the Government Servants (Efficiency & Discipline) Rules, 1973 on the charges of “Inefficiency”, “Misconduct” & “Corruption” vide Charge Sheet No.2/5/2011.Cus-III, dated 05.06.2012. Syed Mahmood Hassan, Deputy Collector, MCC, Lahore was appointed as Inquiry Officer to conduct inquiry on the following charges of omission and commission on part of the accused officer:-

(i) “Whereas a Fact Finding Committee was constituted by the Chairman, FBR vide C.No. 2(20)CC/2004 dated 10.09.2004, to investigate the possible collusion of Customs officers/officials in the tax fraud committed by M/s. Shaikh Nooruddin (Pvt) Limited, Lahore. It has been reported by the said committee vide its Report dated 23.12.2004 that you, Mr. Amin Kamboh, Deputy Superintendent, Exports Section, MCC, Dry Port, Lahore have been found guilty of collusion, connivance and actively abetting the said exporters in fraudulent exports aimed to obtain huge duty drawback and sales tax refund which were not admissible. You have committed the following acts of commission or omission during your posting in the Export Section at MCC, Dry Port, Lahore, in the month of June, 2004.

(ii) You have endorsed bogus Examination Reports of your subordinate Examining staff of following 02 Goods Declarations (Shipping Bills) of the exporters whereas the goods were neither examined physically nor weighed by the said staff to verify the actual description, quantity, weight and value, being material factors for determination and admissibility of duty drawback and sales tax refund claims. Subsequent examination of the containers pertaining to aforementioned GDs seized by the Directorate General, Intelligence and Investigation-FBR, Regional office, Karachi at Karachi Port and Port Muhammad Bin Qasim, Karachi revealed that the description, quantity, weight and value of the goods were grossly misdeclared and exaggerated excess weight as well as exorbitant for value of the goods was verified by the Examining staff. The misdeclaration was also confirmed by
the Nazir of the Hon’able High Court of Sindh, Karachi vide his Report dated 06.07.2004 in CP No.D-749/2004 filed by the Exporters:

<table>
<thead>
<tr>
<th>S. #</th>
<th>GD (Shipping Bill) No./DATE</th>
<th>DECLARED DESCRIPTION, WEIGHT &amp; VALUE OF GOODS.</th>
<th>ACTUAL DESCRIPTION, WEIGHT &amp; VALUE OF THE GOODS FOUND.</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>LEXP-8514 dated 02.06.2004</td>
<td>4758 Bales of P.E. Tarpaulins Weight 122.43 MT (G) 121.4 MT (N) Value Rs. 19.159 million</td>
<td>P.E. Tarpaulins Weight 54.71 MT Value Rs. 8.48 million.</td>
<td>Declared 124% excess weight (67.72) MT and higher value was endorsed enabling the exporters to claim inadmissible duty drawback and sales tax refund.</td>
</tr>
<tr>
<td>2</td>
<td>LEXP-8796 dated 12.06.2004.</td>
<td>2500 Bales of Tents Weight 285.445 MT (G) 282.945 MT (N) Value Rs. 106 million.</td>
<td>Cotton Poly Tents Weight 337.35 MT Value Rs. 58.9 million.</td>
<td>Declared description of Tents and higher value was endorsed instead of actual description cotton poly Tents of lower value enabling the Exporters to claim inadmissible duty drawback and sales tax refund.</td>
</tr>
</tbody>
</table>

(iii) That being the Deputy Superintendent of Exports Examination Section of MCC, Dry Port, Lahore, you failed to ensure proper and physical examination and weightment of the above mentioned consignments and recommended to allow shipment of the goods without fulfilling the required formalities.

(iv) That during the course of inquiry before the Fact Finding Committee, it was admitted by you that the said consignments were actually neither examined nor weighed and also the aspect of omission of examination and weighment was not reported to the senior officers, verbally or in writing. It was further admitted by you that speed money was being received as gratification from front man of the said exporters which was subsequently distributed amongst the officers and the staff.”

2. Whereas the Inquiry Officer submitted inquiry report concluding that accused officer was found guilty of inefficiency towards discharge of his official duties to the extent of GD No. LEXP-8574, dated 2.6.2004. A show Cause Notice dated 19.09.2012 was issued to the accused officer who submitted his reply to the Show Cause Notice. After considering Inquiry Report, reply to the Show Cause Notice and oral 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”.

3. The Authorized Officer/Chief (Management) FBR has, therefore, imposed minor penalty of “withholding of one increment (without cumulative effect)” under Rule 4(1)(a)(i) of the Government Servants (Efficiency and Discipline) Rules
1973 upon Mr. Muhammad Amin Kamboh, Superintendent, Model Customs Collectorate, Lahore.

4. The officer shall have the 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.

(Qasim Khan Khattak)
Secretary (Mgt C-III)

The Manager,
Printing Corporation of Pakistan Press,
Karachi

C.No.2/5/2011-M-III.

Copy to:-
1. SA to Secretary Revenue Division / Chairman FBR.
2. Member (Admin/Customs) , FBR.
3. Collector, Model Customs Collectorate, Lahore.
4. Second Secretary (SSM)/(ERM), FBR, Islamabad.
5. The AGPR Sub-Office, Lahore.
6. Officer concerned/Notification folder/Personal file.

(Qasim Khan Khattak)
Secretary (Mgt C-III)