

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

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE

\*\*\*

Islamabad, the 10<sup>th</sup> October, 2024.

**NOTIFICATION**  
**(Major Penalty)**

**No.2580-C-III/2024:-** Whereas, disciplinary proceedings were initiated under the Civil Servants (Efficiency & Discipline) Rules, 2020 against Mr. Shahzad Ameen Ahmed Babar, Appraising Officer (BS-16/under suspension), Collectorate of Customs Appraisalment (SAPT), Karachi on account of incorrect and non-reporting of goods in examination reports uploaded by him in WeBOC pertaining to following three (03) Goods Declarations: -

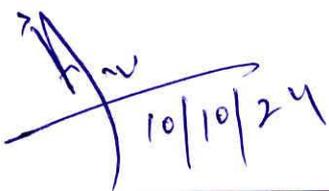
- i) KAPS-HC-130317-10-05-2024
- ii) KAPS-HC-130306-10-05-2024
- iii) KAPS-HC-130915-11-05-2024

2. On receipt of credible information, major discrepancies were detected on re-examination by the Collectorate in three (03) GDs / consignments which had been processed by the accused officer. *Prima facie* the accused officer was found instrumental in facilitating importer's attempt for evasion of duty and taxes amounting cumulatively to Rs. 10,071,236/-. Subsequent re-examination report showed that total amount of duty and taxes actually evaded due to mis-reporting or failure to report the actual goods during the examination of the three referenced GDs was Rs. 4,059,198/-.

3. Accordingly, the accused was placed under suspension and an Order of Inquiry along with Charge Sheet and Statement of Allegations dated 26.06.2024 on the charges of "inefficiency", "misconduct" under Rule-3(a)&(b) of the Civil Servants (Efficiency & Discipline) Rules, 2020, were served upon the accused officer and Ms. Raissa Kanwal (PCS/BS-18) was appointed as Inquiry officer to scrutinize conduct of the accused officer.

4. The Inquiry Officer had furnished Inquiry Report vide letter dated 17.08.2024 and concluded that shortfall of Rs. 4 million in duty paid for those consignments is significant and cannot be ignored. The accused has not provided a satisfactory explanation for the improper examination, which resulted in a loss of Government Revenue. Therefore, the Inquiry Officer has concluded that the charges of "inefficiency", "misconduct" have been established against the accused officer and recommended imposition of minor penalty of "withholding of increment for a period of two years without cumulative effect" in terms of Rule-4(2)(b) of the Civil Servants (E&D) Rules, 2020 upon the accused officer.

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A handwritten signature in blue ink, followed by the date 10/10/24.

5. Accordingly, a Show Cause Notice dated 23.08.2024 under Rule-16(6) of the Civil Servants (E&D) Rules, 2020 was served upon the accused officer. The accused officer had furnished his reply to the show cause notice and denied the charges levelled against him and prayed that an opportunity of personal hearing may be granted. In terms of Rule-17 of the Civil Servants (Efficiency & Discipline) Rules, 2020, an opportunity of personal hearing was provided to the accused officer on 03.10.2024.

6. During course of personal hearing, the Departmental Representative (Mr. Muhammad Arslan, Assistant Collector) and the accused officer appeared before the Authority. The DR has stated that the accused officer had specifically under reported quantity/weight of high value items. Moreover, despite taking nearly 05 days for re-examination the final quantities still did not match the actual quantities indicating potential loss of Rs. 4 million in duty/taxes due to negligence and misconduct on the part of accused officer which clearly shows that the accused miserably failed to perform his duties correctly during the initial examination.

7. During the course of hearing proceedings, the accused officer reiterated the points already raised in his reply to show cause notice and stated that civil proceedings against the importer are ongoing and the importer has already settled short levied duties, taxes, fines and penalties. However, on specific question of differential amount of Rs. 4 million, the accused failed to justify the error on his part.

8. The Member (Admn/HR), FBR, being the Authority under Rule-2(1)(c) of the Civil Servants (E&D) Rules, 2020, in this case, has gone through the available record, facts of the case, findings/recommendations of the Inquiry Officer arguments put forth by the DR and accused officer during the course of personal hearing, was of the considered opinion that the accused officer could not offer anything new or any plausible grounds in his defense that was not already on record and has miserably failed to prove his innocence. Hence, the accused is found to be guilty of "inefficiency" & "misconduct", therefore, the Authority has decided to impose a **major penalty of "Reduction to a lower post and pay scale from the substantive or regular post i.e. Assistant (BS-15), for a period of three years" upon Mr. Shahzada Ameen Ahmad Babar, Appraising Officer (BS-16)** under Rule-4(3)(b) of the Civil Servants (E&D) Rules, 2020.

9. Moreover, the officer is also re-instated into the Government Service with immediate effect and intervening period of his suspension is treated as leave without pay (EOL) under the Revised Leave Rules, 1980.

10. In the light of Sr.No.7(iii) of FBR's policy "Guidelines for Performance Allowance 2015" circulated (Circular No.1/2015) vide C.No.6(96)S(BIC)/2013 2014, dated 06.03.2015, performance allowance of aforesaid official, is hereby stopped for one year from the date of award of this penalty, he will have to appear afresh.

10/10/24

11. The official will have a right to appeal against this Order to the Appellate Authority under Civil Servants (Appeals) Rules, 1977 within a period of 30 days from the date of communication of this Notification.

*Zakir Hussain*  
**(Zakir Hussain)** 10/10/24  
Second Secretary (M/HR.C-III)

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

C.No.2(588)/2017-HRMC-III

Copy to:-

1. SA to Secretary Revenue Division/ Chairman, FBR.
2. Members (Admn/HR), FBR, Islamabad.
3. Collector, Collectorate of Customs Appraisalment (SAPT), Karachi
4. Director, Directorate of Post Clearance Audit (South), Karachi
5. Second Secretary (SSM)/(ERM), FBR, Islamabad.
6. The AGPR Sub Office, Karachi
7. Officer Concerned/Personal File/Notification folder

*Zakir Hussain*  
**(Zakir Hussain)** 10/10/24  
Second Secretary (M/HR.C-III)