

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

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE

Islamabad 25-10-2024

NOTIFICATION
(Minor Penalty)

No.2717-IR-II/2024: Whereas, disciplinary proceedings were initiated against the accused officer Mr. Talat Mehmood Bosaal (IRS/BS-18), Deputy Commissioner-IR, Corporate Tax Office, Lahore vide order of Inquiry; charge sheet and Statement of Allegations dated 25.03.2022 on the charges of “Inefficiency” and “Misconduct” in terms of Rule 3(a) & (b) of the Civil Servants (Efficiency and Discipline) Rules, 2020. Mr. Atif Bashir (IRS/BS-19), the then Additional Commissioner-IR, CTO, Lahore was initially appointed as Inquiry Officer who submitted his inquiry report dated 06.09.2023. However, the Secretary Revenue Division/Chairman FBR being Authority ordered de-novo inquiry under Rule 16(3) of rules ibid. Mr. Adnan Ahmad Khan, Commissioner (IRS/BS-20) RTO, Lahore was appointed as Inquiry Officer who submitted inquiry report on 07.06.2024 with the recommendation that a minor penalty of ‘censure’ may be imposed upon the accused officer under the Rules ibid.

2. Whereas, on the basis of findings/recommendations of the Inquiry Officer, Show Cause Notice was issued to Mr. Talat Mehmood Bosaal (IRS/BS-18) on 31.07.2024. He submitted reply to the Show Cause Notice on 16.08.2024 and denied the charges levelled against him. He also requested for grant of opportunity of being heard. The Authority nominated Member (Admn/HR) as Hearing Officer under rule 17 of the rules ibid. The Hearing Officer provided an opportunity of online hearing to Mr. Talat Mehmood Bosaal on 26.09.2024. The online hearing was attended by the accused officer and Departmental Representative (DR) Mr. Azhar Jehangir, Additional Commissioner (HQs), LTO, Lahore on the scheduled date.

3. During the hearing proceedings, the accused officer reiterated his stance already taken in reply to the Show Cause Notice that the impugned assessment proceedings were initiated and finalized in accordance with the provision of the Sales Tax Act, 1990 read with the powers conferred through the jurisdiction order dated 29.07.2016 after discussing the case with the then Commissioner-IR. He further contented that it was the prevailing practice at that point of time and sales tax orders were passed by various officers after issuing a direct show cause notice without selection of the case for Audit. He further informed that due to this case he has been facing constant stress and that imposition of any penalty would be a double jeopardy as he has already been issued a warning letter to be careful in future. Furthermore, the order was passed in the interest of revenue and since there was no loss of revenue, therefore he may be exonerated of the charges levelled against him.

4. The DR, however, controverted the contention of the accused officer. He contended that the accused officer has rightly been proceeded against and elaborated that in sales tax proceedings, he issued a direct show cause notice without selection of the case in Audit as required under the Delegation of Jurisdiction made by the concerned field officer vide order No. 124 dated 29.07.2016. However, he agreed to the contention of the accused officer that there was no revenue loss in the instant case. Also that the Commissioner-IR (Appeals) did not annul the order in toto and that the penalty levied was upheld.

5. The Hearing Officer forwarded the case record to the Authority after completion of the hearing on 21.10.2024. The Authority after having gone through the relevant documents including Charge Sheet and Statement of Allegations, Inquiry Report, reply of the accused to Show Cause Notice, proceedings of the Hearing Officer, has imposed minor penalty of “Censure” under Rule 4(2)(a) of the Civil Servants (Efficiency and Discipline) Rules 2020 upon Mr. Talat Mehmood Bosaal (IRS/BS-18), Corporate Tax Office, Lahore.


25-10-2024

6. Whereas, Performance Allowance of Mr. Talat Mehmood Bosaal (IRS/BS-18) shall be stopped for six months as provided under Para 7 (ii) of the Performance Allowance Guidelines, 2015 issued vide Circular No.06(96) S (BIC)/2013-14 dated 06.03.2015 and he shall have to appear afresh in the prescribed process for restoration of the same.

7. He shall have right to file appeal to the Appellate Authority under the Civil Servants (Appeals) Rules, 1977 within a period of thirty (30) days from the date of issuance of this notification.



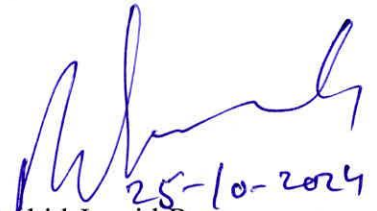
Rashid Javaid Rana
Secretary (M/HR.IR-II)

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2. The Members (Admn/HR)/(IR-Operations), FBR, Islamabad.
3. The Chief Commissioner-IR, CTO/LTO, Lahore.
4. The Secretary (PR)/(SSM)/(ERM), FBR, Islamabad.
5. The AGPR Sub Office, Lahore.
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Rashid Javaid Rana
Secretary (M/HR.IR-II)