

GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE

\*\*\*\*

Islamabad 02-07-2025

**NOTIFICATION**  
**(Minor Penalty)**

**No.1437-C-IV/2025:** Whereas disciplinary proceedings were initiated under the Government Servants (Efficiency & Discipline) Rules, 2020 against Mr. Tipu Sultan, Intelligence Officer (under suspension), Directorate of Intelligence & Investigation-Customs, Lahore on account of illegal removal of goods valuing Rs. 11.27 Million from the State Warehouse, Shahpur Kanjran, Lahore. Accordingly, an Order of Inquiry dated 31.12.2024 along with Charge Sheet/Statement of Allegations on the charges of "**Inefficiency, Misconduct & Corruption**" under Rule 3(a) (b)&(c) of the rules ibid, were served upon the accused officer and Mr. Pirzada Muhammad Omar Qasim (PCS/BS-19) was appointed as Inquiry Officer to scrutinize the conduct of the accused officer. Subsequently, the accused officer was also placed under suspension vide Board's Notification No. **0019-C-IV/2025** dated **02.01.2025**. A FIR was also registered against him.

2. The Inquiry Officer had submitted Inquiry Report vide letter dated **01.03.2025** in respect of Mr. Tippu Sultan, Intelligence Officer (under suspension). The Inquiry Officer, in his report, established the charges of "**Misconduct**" and "**Inefficiency**" and recommended imposition of minor penalty of "**Withholding of increments for three years without cumulative effect**" in terms of Rule-4(2)(b) of the Civil Servants (E&D) Rules, 2020.

3. Accordingly, a Show Cause Notice dated **18.04.2025** was served upon the accused Intelligence Officer. The accused furnished his reply to the Show Cause Notice on **13.05.2025** and denied the charges levelled against him. He also requested for grant of opportunity for personal hearing. Accordingly, an opportunity of personal hearing was provided to the accused on 17.06.2025 in terms of Rule-17 of Civil Servants, (Efficiency & Discipline) Rules, 2020.

4. Mr. Tipu Sultan, Intelligence Officer, was heard in person on 17.06.2025 in the presence of Ms. Zohrain Bhaur, Deputy Director, Directorate of I&I-Customs, Lahore, who appeared as Departmental Representative (DR) through zoom/video link. The accused officer admitted that he had been posted as Deputy Custodian of State Warehouse-I & II vide Order dated 02.08.2022 but denied his involvement in the removal of goods. He submitted copy of an FIR No.63/2022 dated 14.12.2022 already registered by him against Mr. Ahmad Raza, Sepoy, posted in the State Warehouse on account of his involvement in the illegal removal of goods. He also informed that in addition to him, a number of other Inspectors also remained posted in the State Warehouse during the period 2022 to 2024 and therefore, he could not be held responsible in view of his report through aforesaid FIR. The DR pointed out that despite repeated directions, the accused officer did not cooperate during the fact-finding inquiry for the retrieval of goods and he, being In- charge of the State Warehouse, was responsible for the removal of goods.

5. After examination of relevant record, written and oral submissions made during the personal hearing, it has been observed that the accused mostly remained posted as Deputy Custodian of State Warehouse during the years 2022 to 2024, when the goods were illegally removed from the State Warehouse. Besides, he did not cooperate during the fact finding inquiry for retrieval of the goods. Perusal of his Bail Order dated 11.06.2025 passed by the Special Judge Court (Customs, Taxation & Anti-Smuggling-I), Lahore, confirms that 24 lots of goods were initially found missing from the Warehouse, out of which 22 lots were subsequently retrieved and made available. However, the case is still sub-judice before the Court till confirmation of remaining two lots of the goods. Hence, he cannot be absolved of the charges of illegal removal of goods from the State Warehouse on the mere ground that other Intelligence Officers/Inspectors also remained posted there during said period.

6. Accordingly, the Member (Admn/HR) FBR/Authority has decided to impose minor penalty of "Withholding of three increments for a period of three years without cumulative effect" upon Mr. Tipu Sultan, Intelligence Officer (BS-16), Directorate of Intelligence & Investigation-Customs, Lahore under Rule-4(2)(b) read with Rule 16(7)(b) of the Civil Servants (E&D) Rules, 2020.

7. Moreover, the officer is reinstated into Government Service with immediate effect and his suspension period w.e.f. 02.01.2025 to date may be treated as on leave, whichever is due and admissible to him under the rules.

8. In the light of Sr.No.7(ii) 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 the accused is hereby stopped for six months from the date of award of this penalty and he shall have to appear afresh for restoration of the same under the policy.

9. He shall have a right to appeal against this Order to the Appellant Authority under the Civil Servants (Appeals) Rules, 1977 within a period of 30 days from the date of communication of this notification.

  
**Munir Ahmad**  
1437-C-IV/2025

Second Secretary (M/HR.C-IV)

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

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Copy to:-

1. Member (Admn/HR), FBR.
2. The Chief(M/HR.C)/(Customs-Operations), FBR.
3. The Director General, Directorate General of I&I-Customs, Islamabad
4. The Director, Directorate of I&I-Customs, Lahore
5. Second Secretary (SSM)/(ERM)/(IJP), FBR.
6. The AGPR-Sub-Office, Lahore
7. Officer Concerned/ Personal File / Notification folder



**Munir Ahmad**

1437-C-IV/2025

Second Secretary (M/HR.C-IV)

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