

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE
Administration/HR Wing**

C. No.2(136)/2024-M/HR.C-III

Islamabad, the 26th October, 2026

To:

1. All Chief Collectors/Chief Commissioners
2. All Director Generals (IR/Customs)
3. All Collectors /Commissioners
4. All Directors (IR/Customs)

CIRCULAR

Subject: **INSTRUCTIONS REGARDING SUSPENSION OF OFFICERS/
OFFICIALS.**

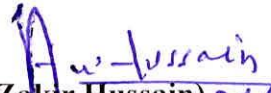
It has been observed that field formations generally forward cases to the Board recommending suspension of the officers/officials for minor breaches of discipline, in some instances without a preliminary inquiry or recorded justifications.

2. Establishment Division's instructions contained at S.No.27.4 Page No.843 of ESTACODE (2015 Edition) provide clear guidelines to decide cases involving suspension, and are reproduced as under:

- (a) There must be a strong 'prima-facie' case against the delinquent;
- (b) If the offence is of such a serious nature that dismissal will be the probable punishment, or such that it is inadvisable that the offender should be allowed to continue to perform the duties of his office pending decision on the case, suspension is justifiable;
- (c) Unless there is some very strong reason why the offender should not be allowed to continue to work until the case has been decided, suspension should not be resorted to;
- (d) No one should be suspended for petty breaches of discipline and for minor departmental offences;
- (e) No one should be suspended unless:
 - (i) he wilfully and obstinately refuses to carry out an order;
 - (ii) during the course of an enquiry his retention in his appointment would hamper or frustrate such enquiry;
 - (iii) he is in police custody;
 - (iv) he is charged with an offence of a nature which, if proved against him, would ordinarily result in his dismissal.

3. All Heads of the field formations are, therefore, directed to strictly adhere to the aforesaid guidelines before forwarding any case to the Board for placing an Officers/Officials under suspension.

4. This supersedes Board's Circular of even number dated 07.10.2026.


(Zakir Hussain) 26/10/26
Second Secretary (M/HR.C-III)

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