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

GOVERNMENT OF PAKISTAN
(REVENUE DIVISION)
FEDERAL BOARD OF REVENUE
****

Islamabad 16-09-2026

NOTIFICATION

(Minor Penalty)

No. **2031-C-III/2026**:- Whereas, disciplinary proceedings were initiated on account of acts of omissions and commissions constituting “inefficiency” & “misconduct” under Rule-3(a)&(b) of the Civil Servants (Efficiency & Discipline) Rules, 2020 against **Malik Waleed Asif, Appraising Officer (BS-16/under Suspension)**, Collectorate of Customs Appraisement (SAPT), Karachi. The accused officer was also suspended vide Board’s Notification dated 01.09.2025.

2. Whereas, an order of Inquiry alongwith Charge Sheet/Statement of Allegations dated 01.09.2025 were served upon the accused officer. Mr. Salman Afzal, (PCS/BS-19), was appointed as Inquiry Officer to scrutinize the conduct of accused officer. The Inquiry Officer furnished inquiry report vide letter dated 12.06.2026 concluding that the accused officer’s actions are tantamount to negligence and failure to discharge duties with due diligence, however, one act of negligence cannot be termed as “becoming inefficient” but the casual attitude with which the GD was processed does constitute Misconduct. However, considering his date of appointment, lack of experience and young age, the Inquiry Officer recommended to take a lenient view by imposing two minor penalties of **“Censure”** and **“Withholding of increments for a period of three years, without cumulative effect”.**

3. Whereas, a Show Cause Notice dated 22.06.2026 was served upon the accused officer. The accused furnished reply to Show Cause Notice dated 21.07.2026 and denied the charges levelled against him. Accordingly, an opportunity of personal hearing was provided to the accused officer on 10.09.2026 (via zoom/video link), in terms of Rule-17 of the Civil Servants (Efficiency & Discipline) Rules,2020.

4. Whereas, the accused officer appeared in person and Departmental Representative (DR) Mr. Waqar Haider, Deputy Collector appeared via zoom/video link alongwith relevant record before the Member (Admn/HR)/Authority. The DR informed that the accused failed to discharge duties with the requisite level of professionalism, diligence and responsibility by relying solely on the initial incorrect declaration despite of the fact that as per lab report available in the system, these goods were actually cellulose acetate tow, materially different from the declared description. This gross negligence led to the misdeclaration of goods by attempting to under-value of duty/taxes by approx. Rs. 1.4 Billion. However, no loss actually occurred to the Government and the goods are still lying with the Customs Department and the matter is sub-judice before the Court and FIR registered against the importer/clearing agent. The accused admitted his negligence without any malafide intent being a new entrant into service in the year 2024 and posting in Central Assessment Unit (CAU) just one month before the incident. He sought mercy and pardon on his unintentional negligence being ignorant of relevant procedures including as to how to view/access the “lab report” before finalization of

assessment of goods.

5. Whereas, the Member (Admn/HR), FBR, being the “Authority” under Rule-2(1)(c) of the Civil Servants (E&D) Rules, 2020, having gone through the available record, facts of the case, Inquiry Report, Show Cause Notice and reply of Show Cause Notice, written and oral submissions made by the accused officer and contentions of DR during course of personal hearing proceedings, it has been observed that the negligence on the part of accused is not only established from the record but also stands admitted by the accused himself, who sought mercy and pardon on this 1st incident. However, being a new entrant into service during the year 2024 and having experience of just one month of his posting in CAU on the date of incident, the Member (Admn/HR)/Authority was inclined to agree with the recommendations of Inquiry Officer for taking a lenient view by imposing minor penalties. Therefore, the Member (Admn/HR)/Authority has ordered to impose a **minor penalty of “Censure” and “Withholding of increments for a period of three years, without cumulative effect”** upon Malik Wasleed Asif, Appraising Officer (BS-16/under suspension), with immediate effect under Rule 4(2)(a)&(b) read with Rule 16(7)(b) of Civil Servants (E&D) Rules, 2020.

6. Moreover, the officer is also reinstated into Government Service and suspension period w.e.f. 01.09.2025 till date is treated as on leave, whichever is due and admissible to him under the Revised Leave Rules, 1980.

7. 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 aforesaid officer, is hereby stopped for **six months” from the date of award of this penalty**, he will have to appear afresh on completion of six months.

8. The officer 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
2031-C-III/2026
Second Secretary (M/HR.C-I)

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Copy to:-

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

Zakir-Hussain

Zakir Hussain
2031-C-III/2026
Second Secretary (M/HR.C-I)

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