

(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. **2036-C-III/2026**:- Whereas, disciplinary proceedings were initiated on account of acts of omissions and commissions constituting "inefficiency" "misconduct" & "corruption" under Rule-3(a) (b)&(c) of the Civil Servants (Efficiency & Discipline) Rules, 2020 against **Mr. Fawad Hussain, Appraising Officer (BS-16/under Suspension)**, Collectorate of Customs Appraisement (West), Karachi. The accused officer was also suspended vide Board's Notification dated 18.09.2025.

2. Whereas, an order of Inquiry alongwith Charge Sheet/Statement of Allegations dated 10.02.2026 were served upon the accused officer. Mr. Muteen Alam, Director (PCS/BS-20), was appointed as Inquiry Officer to scrutinize the conduct of accused officer. The Inquiry Officer furnished inquiry report vide letter dated 10.07.2026 and concluding that the charges against the accused officer stand established upto the extent of "Inefficiency" and "Misconduct", while the charge of "Corruption" could not be proven. Therefore, the Inquiry Officer recommended imposition of minor penalty of **"Withholding of two increments for a period of three years, without cumulative effect"** under Rule-4(2)(b) of the Civil Servants (E&D) Rules, 2020.

3. Whereas, a Show Cause Notice dated 23.07.2026 was served upon the accused officer the accused furnished reply to Show Cause Notice dated 31.07.2026 denied the charges levelled against him. Accordingly, an opportunity of personal hearing was provided to the accused officer on 15.09.2026 (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 Mr. Ali Haider, Deputy Collector appeared via zoom/video link alongwith relevant record before the Member (Admn/HR)/Authority. The DR informed that the while examining a CD on 07.02.2025, the accused declared the goods as assorted "'nutrition supplements" al an invoice of DHM 50,544 without listing or verifying individual items despite the wide range of brands and product types present. This lapse on his part prevented the correct application of the relevant Valuation Ruling which required valuation in US Dollars. However, on re-examination of the GD, certain discrepancies were found in the description, quantity and origin of the goods in the initial examination conducted by the accused officer, resulting in difference of Rs.2,597,325 in duty and taxes. The accused accepted the discrepancies in his initial examination stating that he has completed the examination as per his best ability being a new entrant into service and he had to finalize 39 plus consignments single handedly on that day. The accused further stated that conversion of value from DHM to US dollars does not fall in his domain being responsibility of Assessing Officer. This was verified by the DR with the addition that correct assessment remains subject to correct examination by the examining officer, which the accused failed to perform.

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 cannot be ruled out, however, lenient view is being taken in view of the following grounds:-

(i) The accused holds MSc degree and is a young and energetic officer, who joined FBR as Appraising Officer (BS-16) through competitive exam conducted by FPSC in the year 2024 and had only six months operational experience on the date of incidence i.e. 07.02.2025.

(ii) No hands-on/practical training on the system or attachment with experienced officers was arranged for such newly inducted officers before assigning independent examination/assessment, except oral Academy's training for 05-08 weeks, which itself was not sufficient.

(iii) The officer has already suffered, being under suspension for the last one year.

(iv) As confirmed by the DR, there was no revenue loss in this case and full duty/taxes already stand recovered from the importer on the basis of re-examination of GD. As confirmed by the Inquiry Officer, the charge of "Corruption" or any malafide intent on the part of accused could not be proved.

(v) Although he deserves minor penalty for the lapse on his part, however, the quantum of penalty, as recommended by the Inquiry Officer, is not considered appropriate being on higher side as compared to the nature of negligence and in light of facts mentioned at (i) to (iv) above, which have not been taken into consideration by the Inquiry Officer.

6. In view of the above, the Member (Admn/HR)/Authority has therefore, decided to impose minor penalty of **"Withholding of one increment for a period of one year, without cumulative effect"** with immediate effect under Rule 4(2)(b) read with Rule 16(7)(b) of Civil Servants (E&D) Rules, 2020 upon Mr. Fawad Hussain, Appraising Officer (BS-16).

7. Moreover, the officer is also reinstated into Government Service and suspension period w.e.f. 18.09.2025 till date is treated as on leave, whichever is due and admissible to him under the Revised Leave Rules, 1980.

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 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.

9. 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
2036-C-III/2026

Second Secretary (M/HR.C-I)

The Manager,
Printing Corporation of Pakistan Press,
Karachi.

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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 (West), Karachi
4. Second Secretary (SSM)/(ERM), FBR, Islamabad.
5. The AGPR Sub Office, Karachi
6. Officer Concerned/Personal File/Notification folder.



Zakir Hussain

2036-C-III/2026

Second Secretary (M/HR.C-I)

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