

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

F.No 24 (8) M.IV/2009 (IR-III)

Islamabad, the 1st July, 2011

- o All Chief Commissioners of RTOs/LTUs.
- o All Director General of Inland Revenue Service.
- o The Chief Coordinator, Computer Wing (IR), Islamabad.

Subject: **WITHDRAWAL OF SENIORITY LIST OF "SENIOR INSPECTORS".**

I am directed to refer to the subject noted and to say that after amendment in the recruitment rules of 1981, all the promotions to the post of Income Tax Officer (now Inland Revenue Officer) were made on the basis of seniority list of Income Tax Inspector (now Inspector Inland Revenue) maintained by the FBR on all Paksitan basis. Seniority list of Inspectors appointed upto 1983 has already been circulated/finalized. However, provisional seniority list of Inspectors appointed after 1983 maintained on all Pakistan basis from the date of their appointment/promotion as Inspector has been prepared and circulated vide Board's letter dated 09.06.2011 which will be finalized on receipt of objections from the concerned Inspectors if any.

2. The Board had also prepared seniority list of "Senior Inspector" and circulated on 05.05.2010 and lastly on 23.07.2010. However, after issuance of seniority list on 23.07.2010 a series of representations have been received with the prayers that their names could not be included in the seniority list despite of the fact that they were/are much senior to those Inspectors who have been included in the list. Most of the Inspectors have also agitated that seniority list of "Senior Inspector" issued by the Board is contrary to the Civil Servant (Seniority) Rules, 1973 and General Principle of Seniority Rules. According to the General Principle of Seniority, the seniority of departmental promotees to the higher grade shall count from the date of their regular promotion to the higher grade. The word regular implies:-

- a) That the promotions to higher grades were made in vacancies reserved for departmental promotion in accordance with the prescribed roster;

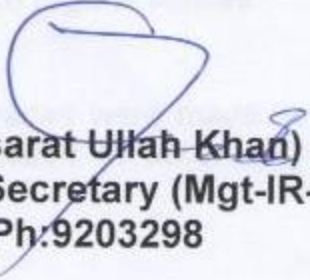
- b) That the promotions to higher grades were made in accordance with the prescribed Recruitment Rules i.e. on the recommendations of DPC or Selection Board and with the approval of the Authority competent to make these appointments.

3. The seniority list of "Senior Inspector" prepared/circulated is contrary to the above said instructions as the Inspector designated as "Senior Inspector" were not promoted against the vacancies reserved for departmental promotion quota and in accordance with the prescribed Recruitment Rules as the "Senior Inspector" is not a cadre post and there were no Recruitment Rules for the "Senior Inspector". Besides above FBR has made promotion to the post of Inland Revenue Officer (BS-16) from 2002 to till date on the basis of seniority list maintained on all Pakistan basis from the date of their appointment/promotion as Inspector and no one has been challenged that seniority/promotion. Moreover, in case of one Senior Inspector Hon'ble Supreme Court of Pakistan vide its order dated 25.03.2011 has observed that "temporary promote to officiate as Senior Inspector is not a regular promotion".

4. In view of the above position the matter was also referred to the Establishment Division with regard to withdrawal of seniority list of Senior Inspector as two (2) seniority lists for promotion to the post of IRO (BS-16) should not exist at a time. That Division opined that according to the section 8 of the Civil Servant Act, 1973 it is for the respective Appointing Authority to cause a seniority list of the members for time being of such service, cadre or post to be prepared.

5. Considering all above facts the Competent Authority has been pleased to withdraw the seniority list of "Senior Inspectors" issued/circulated vide Board's letter No. 24(8) M-IV/2009 dated 05.05.2010, 09.07.2010 & 23.07.2010 respectively.

6. All concerned may be informed accordingly.


(Mussarat Ullah Khan)
Second Secretary (Mgt-IR-III)
Ph:9203298