GOVERNMENT OF PAKISTAN REVENUE DIVISION

FEDERAL BOARD OF REVENUE

No 2(3)/82-IR-II/E-dox #

Islamabad, 19th November, 2012

From:

Muhammad Majid

Secretary (Management-IR-I) Federal Board of Revenue (Hq)

Islamabad.

To:

All DG's/Chief Commissioners-IR

Subject:

REVIEW AND UPDATION OF INTER-SE-SENIORITY OF INLAND REVENUE SERVICE OFFICERS FROM 31ST CTP TO 37TH CTP.

I am directed to refer to the above subject and to say that in continuation of FBR's letter No 2(3)/82-IR-II dated 03.08.2012 and in view of the officers' representations for review and updation of their inter-se-seniorities and in compliance to Islamabad High Court judgement in Writ Petition No 1586/2012 and the FST's directions in judgment in Appeals No 208(L)CS/2008 & 277(L)CS/2010 and Appeal No 107(L)CS/2010, a revised and updated inter-se-seniority from 31st CTP to 37th CTP, officers of Inland Revenue Service, has been prepared and is attached. The source and nature of data obtained for preparation of inter-se-seniority is as under:-

S/No	Exam	Institution	Туре
1 CSS Results		Federal Public Service Commission (FPSC), Islamabad	Copies of CSS Results
2	CTP Results	Civil Services Academy (CSA), Lahore	Copies of CTP Results
3	STP Results	Directorate General of Training & Research-IR (DOT), Lahore	Copies of STP Results
4	FPOE Results	Federal Public Service Commission (FPSC), Islamabad	Copies of FPOE Results Passed in any attempt with number of Attempts to Pass FPOE
5	MBA Results	Institute of Business Administration, (IBA) Karachi	Copies of MBA Results

2. The officers belonging to these CTPs may file their objections, if any, through their IJP logins at HRMS on FBR Website or through letters (forwarded through proper channel) addressed to Chief (Management) FBR on or before **04.12.2012**. The Secretary Revenue Division has approved the following Committee to dispose of the representations, received against the inter-se-seniority.

1	Mr. Muhammad Asghar Ch	Chief (Management)	Chairman	
2	Mr. Muhammad Majid	Secretary (Management-IR-I)	Member	
3	Mr. Shakeel Qaisar Kayani	Secretary (IR-II)	Member	
4	Mr. Saleem Akhtar	Secretary (IR-III)	Member	

- 3. Copies of judgment in W.P No 1586/2012, the FST judgment in Appeal Nos 208(L)CS/2008 & 277(L)CS/2010, in Appeal No 107(L)CS/2010 and Establishment Division's O.M dated 08.04.2011, which have been relied upon while preparing interse-seniority in addition to Occupational Groups and Services (Probation, Training, Seniority) Rules, 1990, are also attached for information of all concerned.
- 4. It is requested that the attached relevant inter-se-seniority may please be circulated to Inland Revenue Service Officers from 31st CTP to 37th CTP, as the case may be, working under your administrative control and furnish the acknowledgment by 26.11.2012 positively.

Muhammad Majid Secretary (Management-IR-I)

Enclosed: As above

Copy to:

Member Admn/IR, FBR (Hq) Islamabad.

ii) Chief (Management), FBR (Hq) Islamabad.

ORDER SHEET IN THE ISLAMABAD HIGH COURT, ISLAMABAD JUDICIAL DEPARTMENT:

WP No. 1586 of 2012, Fizza-Batool-Vs-Federation of Pakistan Etc:

1	S. No. of	Date of	Order with signature of Judge and that of parties or
	order	order/	counsel where necessary.
	proceedings	proceedings	

18-07-2012:

Miss Fizza Batool, Writ-Petitioner with counsel Barrister Faisal,

Malik Qamar Afzel, ASC for respondents 9, 11, Mr. M. Shoaib Shaheen, ASC for respondent No.10, Mrs. Misbah Gulnar Sharif, ASC for respondent-FBR:

Learned counsel for the petitioner prays for permission to withdraw this petition as, according to him, the respondents are going to address her grievances.

Conversely, learned counsel for respondent FBR tendered copy of OM dated 17th July, 2012, addressed to the petitioner wherein it is mentioned that after fixation of inter se seniority, her case would be presented before DSB for promotion and consequential benefits.

In such state of affairs, there left no need to proceed further with the instant constitutional petition which is dismissed as withdrawn in above background but with direction to the respondents to strictly follow the merit while considering the case of the petitioner, who in case of any grievance, may avail remedy, available to her under the law.

(MUHAMMAD ANWAR KHAN KASI) JUDGE

Examiner Supply Section Sanun e-Shahadai Control

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Judgment sheet

IN THE FEDERAL SERVICE TRIBUNAL, LAHORE BENCH

S. No.	Appeal No.	Appellant	Date of
1.	208(L)CS/2008	M. N	Institution
		Director, Directorate of Liternal Audit (Customs) 7-E, Model Town, Lahore	8005.80.60
	277(L)CS/2010	Munib Sarwar, Deputy Collector, Model Custom Collectorate, Lahore	02.11.2010

RESPONDENTS in Appeal No. 208(L)CS/2008:

- Federation of Pakistan through Secretary
 Establishment, Establishment Division, Islamab.ad
- 2. Chairman, Federal Board of Revenue, Islamabad
- Muhammad Mohsin Rafic , Additional Collector (OPS) Collectorate of Customs, Nabha Road, Lahore
- 4. Quratul-Ain-Dogar, Deputy Director, Federal Board of Revenue, Islamabad
- Irlan Javed, Deputy Director (PACCS) Custom House, Karachi
- Syed Asad Raza Rizvi, office of UNDOP through Federal Board of Revenue, Islamabad
- Rashied Habbib Khan, Additional Collector (OPS)
 MCC, Custom House, Pesinawar
- Sajjad Haider Jhin, Deputy Collector (PACCS)
 Custom House, Karachi
- Dr. Tahir Qureshi, Ministry of Industries and Special Intiatives, Islamabad (through Federal Board of Revenue, Islamabad)
- Muhammad Jamil Nasir Khan, Deputy Collector MCC Custom House, Nabha Road, Lahore
- 11. Ashraf Ali, Additional Colle ctor (OPS) MCC Custom House, Multan
- Eng. Riyaz Ahmad Memon, Federal Board of Revenue, Islamabad
- Dr. Muhammad Nadeem Memon, Deputy Collector. Directorate General of Intelligence & Investigation (FBR) Mauve Area, G-9/1, Islamabad
- 14: Shafiq Ahmad Latki, Deputy Director MCC (Preventive) Custom House, Karachi
- Raza, Deputy Director, Directorate General Of Training Custom House, Karachi
- Amjad-ur-Rehman, Second Secretary, Federal Board of Revenue, Islamabaci
- Sami-ul-Haq, Secretary, Fedural Board of Revenue. Islamabad

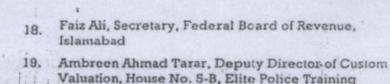


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(Rashid Ahmad Siddidui)
Assistant Englister
Feder & Service Transmit

PCA Karachi



School, Bedian Road, Lahore

- Imran Ahmad Ch. Additional Collector (OPS) MCC Custom House, Rawalpindi.
- Asif Abbas, Deputy Director, Directorate of Post Clearance Audit, 57-M Gulberg-III, Lahore
- Hasan Saqib Sheikh, Deputy Director, Office of the Chief Collector Customs (Nor h) Plot No.24, Mauve Area, G-9/1, Islamabad
- Muhammad Saqif Saeed, Deputy Director Customs (Preventive) Quaid-e-Azam International Airport, Karachi

RESPONDENTS in Appeal No. 277(L)CS/2010:

- 1. Chairman, Federal Board of Revenue, Islamabad
- 1-A. Federation of Pakistan through Secretary
 Establishment, Establishment Division, Islamabad
- Ms. Saima Aftab, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabad
- 3. Muhammad Anwar Chaudhary, Deputy Collector, Customs C/o Federal Board o' Revenue, Islamabad
- 4. Ms. Azmat Tahira, Deputy Col ector, Customs C/o Federal Board of Revenue, Islamabad
- 5. Zahid Habib Khan, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabad
- Syed Fawad Ali Shah, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabad
- Ahmad Kamal, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabad
- Fayaz Rasool, Deputy Collector, Customs C/o Federal Board of Revenue, Isl imabad

Abdul Waheed Marwat, Depu y Collector, Customs Tourist
 C/o Federal Board of Revenue, Islamabad

√10. Shafqat Ali Khan Niazi, Deputy Collector, Customs Intelligen & C/o Federal Board of Revenue, Islamabad Kanach

 Ms. Muneeza Majeed, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabad

12. Ms. Saadia Munib, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabad

 Basit Maqsood Abbasi, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabad

√14. Muhammad Tahir, Deputy Co. lector, Customs C/o
Federal Board of Revenue, Islamabad

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- Kh. Khurram Naeem, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabad
- Magsood Ahmed, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabad
 - Sana Ullah Abro, Deputy Collector, Customs Co. Federal Board of Revenue, Islamabad .17.
 - Muhammad Amir Thahim, Deputy Collector.
 - Customs C/o Federal Board of Revenue, Islamaha.: 18.
 - Muhammad Saleem Memon, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabaci
 - Ms. Nyma Batool, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabad 20.
 - Syed Naeem Akhtar, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabad

:	17.05.2012
1	25.05.2012
	:

BEFORE:

Mr. Justice (R) Abdul Ghani Shaikh, Chairman

Mr. M. A. Aziz and

Mr. Muhammad Iqbal Shaikh, Members

(Appeal No. 208(L)CS/2008)

PRESENT:

Mr. Anwar Kamal, Advocate with appellant Khawaja Tariq Masood, Advocat 2 for FBR

Mr. M. Tariq Mahmood, Advocate for respondents

No.3,5,6,7,9,10,11,12,13,16 & 17 None for Establishment Division

(Appeal No.277(L)CS/2013)

Ch. Muhammad Aslam and Miar. Manzoor Hussain, Advocates with appellant Mr. M. Asif Hashmi, Legal Advisor for FBR

Mr. M. Tariq Mahmood, Advoca:e for respondents No.2,4,8,9,10,14 to 18.

None for Establishment Division

JUDGMENT

M. A. AZIZ, MEMBER: Appeals bearing Nos. 208(L)CS/2008 and No.277(L)CS/2010 have been remanded by the Hon'ble Supreme Cour! of Pakistan vide common judgment dated 12 01 2012 passed in Civil Appeals No.922/2011 and 26/2012 with the following direction:

"4. In the afore-referred circumstances, both these appeals are allowed, the impugned judgments are set aside. The appeals which culminated in the passage of the impugned





judgments shall be deemed to be pending and decided within a month of the receipt of this order by the Full Bench of the Tribunal to be headed by the Chairman after hearing the officers who are likely to be affected. The application of the appellant in Civil Appeal No.922/2011 which was not allowed by the Tribunal is directed to be allowed. The deletion of necessary party by the Tribunal in the second case is also set aside and the Tribunal shall issue notice to them and hear them. Parties would be free to raise all issues including the alleged anomaly in the rules. During the course of hearing of these appeals and in response to the prayer made by the respondents that the appellant be directed to maintain status quo with regard to further promotion. Masood Ahmed, Secretary Management, F.B.R. submitted that the apprehension of the respondents is misconceived because they are not in line for the next promotion as presently only one post for promotion to next grade i.e. BPS-19 is vacant and respondents are not being considered for that."

- group i.e. Customs and Excise Group. The appellant in Appeal No.208(L)CS/2008, by virtue of entry in service is senior to the appellant in Appeal No.277(b)CS/2010. Both appellants were unable to clear the Final Passing Out Examination conducted by the Federal Public Service Commission in the first attempt and cleared the examination in second attempt. Appellant in Appea No.208(L)CS/2008 challenged the provisional seniority list issued by the respondent-department in 2007, whereas the appellant in other appeal challenged the provisional seniority list issued in the year 2010, almost 10-12 years after they joined the service. We propose to deal with these appeals through this common judgment since both the appeals involve common question of law and almost identical facts.
- Ahmed Tarar), who is, now, an officer of the Customs and Excise Group, appeared for the Central Superior Service Examination held in 1996 i.e. 25th Common Training Programme. She had acquired second position in her occupational group. Also, as a probation he was successful in qualifying the mandatory Final Passing Out Examination in February, 2000. She was promoted to BS-18 as Deputy Collector on

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position in the provisional seniority list issued by respondent No 2 in 2007 by applying rule 7 of the Occupational Groups and Services (Probation, Training, Seniority) Rules, 1990 (hereinafter to be mentioned as Rules of 1990). She brought the grievance before this Tribunal by way of appeal which was allowed vide judgment dated 04.01.2010. The Federation of Pakistan and another respondent challenged that judgment in Civil Appeal No.922/2011 which was allowed by the Hon'ble Supreme Court of Pakistan and the matter was remanded in the terms noted hereinabove.

- 4. Appeal No.277(L)CS/2010. Appellant (Munib Sarwar) belongs to the Customs Group having joined the service through 26th Common Training Programme held in 1998. He had been placed at Serial No. 8 in his occupational group. He qualified the Final Passing Out Examination in second attempt in the year 2001. He was promoted to the post of Deputy Collector (BS-18) vide same order dated 13.08.2003, however, he was relegated to a lower position in the provisional semority list issued by respondent No.2 in the year 2010 by applying rule 7(4) of the Rules ibid. He brought the grievance before this Tribunal by way of an appeal which was allowed vide judgment dated 11.06.2011. Respondent No. 2 Federal Board of Revenue through its Chairman challenged that judgment before Hon'ble Supreme Court of Pakistan by way of Civil Appeal No.26/2012 which was allowed and the matter was remanded vide common judgment dated 12.01.2013. noted hereinabove.
- separate written objections. On behalf of Federation the main ground taken is that an officer qualifying Final Passing Out Examination in the first attempt would be senior to all those officers who qualified the examination in second or third attempt as the Cocupational Groups and Services (Probation, Training, Seniority) Rules, 1990 mandated. Further

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that rules 6 and 7 of the Rules ibid are ultra vires the parent law. The maintainability of appeals has also been challenged. On behalf of respondent No. 2, the Federal Board of Revenue, in addition to above, it is stated that the inter-se seniority of officers of one batch is fixed by calculating the marks obtained by the officers of CSS Examination, Common Training Programme, Special Training Programme and Final Passing Out Examination. Also, that appeal is barred by limitation as the Rules of 1990 have been challenged at a very belated stage.

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- The private respondents stated in their objections that 6. they had passed the Final Passing Out Examination in the first attempt whereas, the appellants could qualify the examination in second attempt, therefore, the appellants became junior to them in the light of relevant Rules of 1990, that since the appellants became junior and that the seniority list could not be prepared on the basis of merit acquired in CSS Examination. They emphasized that the senicrity list circulated by respondent No. 2, as per Rules 1990, was legal just and correct. They stressed that there was no clash of the provision; of Rules.
- Learned counsel for the appellants vehemently urged that respondent No. 2 wrongfully deprived the appellants of their seniority by misinterpreting and misapplying rule 7 of the Rules, 1990. According to them, the appellants were already in BS-18 after having been promoted on a regular basis vide notification dated 13.08.2003. therefore, the question of their inter-se seniority should have been settled in the light of Section 8(4) of the Civil Servant Act, 1973 and not by applying Rules of 1990. On the other hand, learned counsel appearing for the respondents vehemently opposed the contentions advanced on behalf of appellants and stated that the seniority lists prepared in the years 2007 and 2010 were in accordance with the relevant provisions of law. They placed much reliance on sub-rule 4 of rule 7 of the Rules ibid and stressed that both the appeals being not maintainable were liable to be dismissed on this score alone.

8 We have heard the learned coursel for the parties at length and have scanned the record available before us. Both the appellants were promoted to higher grade in absence of seniority list and they heavily rely on such promotion. At the very outset it is made clear that we are not going to decide the question of promotion and its effects, if any. We have before us is the question of seniority. Legal position per section 8(1) of the Civil Servant Act 1973 is that no vested right to a particular seniority in a service, cadre or post, as the case may be, stands conferred upon; whereas, sub-section 3 provides that. "seniority on initial appointment to a service, cadre or post shall be determined as prescribed. The seniority lists of 2007 and 2010 were issued in pursuance of Rules of 1990, on the basis of seniority of incumbents in lower grade which were not prepared before the promotion of appellants and the private respondents to higher grade. Nothing has been brought to our notice that the Departmental Authority is prohibited from fixing or determining the sen ority in service, cadre or post in a lower grade of an incumbent, such as in this case, on the basis it ought to have been inter-se among the appellants and private respondents in lower grade and that the promotion of appellants would come in the way of such exercise on one hand and on the other in case of appellants, their promotion having taken place in absence of such fixation or determination of his or her seniority in lower grade, shall debar the Departmental Authority from fixing the seniority of the incumbent as such. Thus, it can be safely concluded that in the instant case, such like position prevailing, the relevant authority was quite competent to fix or determine the seniority of both the appellants in accordance with the Rules of 1990 considering their actual position as it ought to have been in lower grade. Having so observed the question shall be how the Departmental Authority ought to proceed to make such determination. Admitted fact is that as probationers the appellants had not; whereas the private respondents had qualified the "Final Passing Out Examination" in the first attempt. The appellants by their



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having not cleared the examination, therefore, remained on probation. such period within terms of Rule 8 of the Rules 1990 would be two years or for such period as the Government may extend for successful completion of Training Programme. Final Passing Out Examination is conducted by the Commission or the department concerned after conclusion of specialized training. As per rule 2(ii) of the Rules ibid the word "Examination" has been defined to include any exercise approved by the government which is intended to test a probationer in a field of training during the training programme. Thus, it becomes clear that Final Passing Out Examination is to test a probationer in a field of training during the training programme. Accordingly, an incumbent, during the course of such test or to say till he or she passes that test would remain a probationer. In the instant case, having qualified the Final Passing Out Examination the respondents in first attempt were not going through the period of probation; whereas, the appellants could not be said to have completed the probation to be considered for promotion. Therefore, in our opinion the authority fixing or determining the seniority of the incumbents vide seniority lists of the 2007 and 2010 had not violated the relevant Rules in which we do not find to be any clash in any manner. Be that as it may, above observations shall be relevant only to the controversy as amongst the appellants and the respondents herein and all their other batch mates. if any, not party before us. Sub-Rule 4 of Rule 7 it id provides that for the purpose of determining the inter-se semority of the probationers who commence their training with initial training programme the marks obtained by a probationer in the competitive examination of the Commission or his notional marks, as the case may be, shall be added to the marks obtained by him in the initial truning programme. specialized training programme and the marks obtained by qualifying the Final Passing Out Examination in his first attempt. This exercise can alone be undertaken by the Departmental Authority, therefore, in order to see that no ones' interest is prejudiced, we remand the case to the

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208(L)CS/2008 & 277(L)CS/2010

Departmental Authority to prepare and finalize the seniority list afresh after providing an opportunity of hearing to all those who are a concerned and in accordance with law. Keeping in view afore-noted observations, both the above appeals are disposed of accordingly in these terms. A period of three months is provided for Departmental Authority to complete the exercise of finalizing the seniority of incumbents.

 No order as to costs. Parties be informed in accordance with rule 21 of the Service Tribunals (Procedures) Rules, 1974.

CHAIRMAN

MEMBER

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31/5/2012

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FEDERAL SERVICE TRIBUNAL, LAHORE BENCH, 45-J © Gulberg-III, Near Firdous Market, Lahore

To.

Dated. 14 9-11

1. Ch.Jaffer Nawaz, Addl Commissioner Inland Revenue (Enforcement Collection Division,) Regional Tax office, Sialkot.

NOTICE

SUBJECT: COPY OF THE ORDERS PASSED BY THE TRIBUNAL IN APPEAL NO. 107(1.)CS-1	
Lift (CO)	0_
FILED BY Ch. Jaffer Nawaz.	
- AGAINST IBR	
A certified copy of the order passed by the Tribunal in the above noted case herewith for Information.	is sa

By order

(RASHID AHMAD SIDDIQUI) ASSTT REGISTRAR

COPY TO

The Secretary Establishment Division. Islamabad.

The Solicitor, Justice Division, Islamabad.

The Chief (Management) FBR, Islamabad.

Govt of Pakistan through Secretary Establishment Division, Islamabad.

The FBR through its Chairman, Islamabad.

Govt of Pakistan Revenue Division, Islamabad

Dr. Muhammad Idrees, Addl Commissioner (OPS), Regional Tax office Gujranwala.

Sayed Hussain Shah, Secretary (OPS), FBR (HQ) Islamabad.

(RASHID AHMAIS SIDDIOUI) ASSTT REGISTRAR Tel:042-99131987

Judgment Sheet

IN THE FEDERAL SERVICE TRIBUNAL, LAHORE

Appeal No.107(L)CS/2010

	Lrishen Lines of	W. 2 & F. T. S. S. S. S. S. S. S. S.
1	Date of Institution	28.05.2010
-	Date of Hearing	07.09.2011
	Date of Judgment	07.09.2011

Appellant:

Ch.Jaffer Nawaz, Additional Commissioner Inland Revenue (Enforcement Collection Division) Regional Tax Office, Sialkot.

Respondents: (1)

Chief (Management) Federal Board of Revenue, Islamabad,

- (2) Government of Pakistan through Secretary Establishment Division, Islamabad.
- (3) The Federal Board of Revenue through its Chairman, Islamabad.
- (4) Government of Pakistan Revenue Division. Islamabad.
- (5) Dr.Muhammad Idrees, Additional Commissioner (OPS).Regional Tax Office, Gujranwala.
- (6) Mr.Sayed Hussain Shah, Secretary (OPS) Federal Board of Revenue (HQ), Islamabad.

Before

Mr.Moazzam Hayat, and Mr.M.A.Aziz, Members.

Present.

Malik Naveed Suhail, Advocate for the appellant. Mr. Asim Akram, Advocate for the respondents

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JUDGMENT

MOAZZAM HAYAT, MEMBER: Appellant Ch.Jaffer Nawaz is Additional Commissioner in Islamabad Revenue Division. He had entered into Income Tax Service through Competitive Examinations. He completed his training in 23rd CTP. He is aggrieved by his seniority position.

The appeal is resisted by the respondents. It is stated that since in the final examination the appellant had secured less marks, therefore, he was placed junior to respondents Muhammad Idrees and Sayed Hussain Shah.

- 3. We have heard the learned counsel for the parties and have also gone through the record.
- 4. The relevant rule, under which, the seniority of the respective parties should have been determined, is Rule-7 of the Occupational Groups and Services (Probation, Training and Seniority) Rules, 1990. This Rule is reproduced in verbatim as under:-

DERAIN NAMES

Certified to be true copy

[Rashid Ahmad Siddigut]

Assistant Registrat
Federal Service Primarial

- "7. Seniority.—(1) The seniority of the probationers shall be determined by the appointing authority after Final Passing Out Examination.
- (2) Inductees who join the initial training programme shall be given notional marks in a manner that each inductee has the same marks as the senior most probationer of the occupational group in which the inductee has been inducted.

(3) Inductees who join a specialized training programme directly shall be given notional marks equal to the marks obtained by the senior most probationer of the occupational groups including the marks in the initial training programme.

(4) For the purpose of determining the inter-se-seniority of the probationers who commence their training with initial training programme the marks obtained by a probationer in the competitive examination of the Commission or his notional marks, as the case may be, shall be added to the marks obtained by him in the initial training programme, specialized training programme and the marks obtained by qualifying the Final pursuing Out Examination urbus first attempt.

(underlining is ours for emphasis)

5. This Rule shows that marks obtained in the first attempt are relevant for fixation of seniority. This contention of the learned counsel for the appellant has not been converted that the appellant had passed the examination in the very first attempt whereas the respondents Muhammad ldrees and Sayed Hussain Shah had passed that examination in second attempt. Hence the marks obtained by these respondents were not relevant for the determination of seniority of the appellant who had passed the examination in the first attempt. The emphasis is on the last sentence of the Rule which is underlined by us.

The contention of the appellant that he had qualified the examination in the very first attempt, therefore, he could not be relegated in the seniority requires fresh determination by the concerned Department in the light of the Rule given above. The Authority shall take into consideration the said contention of the appellant that he had passed the departmental examination in the first attempt whereas the aforementioned respondents had not passed the examination in the first attempt. The matter shall be conclusively decided by the concerned authorities preferably within a period of 2 months from the arms copy date a copy of this judgment is received in the office of the respondents.

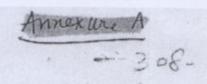
No order as to costs. Parties be informed accordingly.

MEMBER

MEMBER

Lahore

Government of Pakistan Cabinet Secretariat Establishment Division



10. 1/2/2011-CP-X

Islamabad, the 8th April, 2011.

OFFICE MEMORANDUM

Subject:- BOARD'S POINT OF VIEW ON DETERMINATION OF INTER-SE-SENIORITY
OF OFFICERS OF OCCUPATIONAL GROUPS.

The undersigned is directed to refer to FBR's O.M.No.1/18/87/M-II dated 03-01-2011 on the subject noted above and to invite attention towards following position:

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Rule 7(4) (extract enclosed) of Occupational Groups and Services (Probationer, Training and Seniority) Rules 1990 provides that for the purpose of determining the inter-se-seniority of the probationers who commence their training with initial training programme, the marks obtained by a probationer in the competitive examination of the Commission or his notional marks, as the case may be, shall be added to the marks obtained by him in the initial training programme, specialized training programme and the marks obtained by qualifying the Final Passing Out Examination in his first attempt.

As regards, fixation of inter-se-seniority of the probationers who could not qualify Final Passing Out Examination in first attempt, second attempt or third attempt, attention is invited to Para 2(b) of O.M No.1/31/93-R-4 dated 23-02-1994 (copy enclosed) wherein it is provided that inter-se-seniority of a probationer may be fixed in such a manner that the probationers who cannot qualify the FPOE in the first attempt would lose seniority to those who qualify and those who cannot qualify in the second attempt would lose their seniority who qualify and so on. The similar practice is being followed in Establishment Division to determine the inter-se-seniority of probationers belonging to All Pakistan Unified Groups (APUG).

FBR is requested to see the above position for further action at their end.

(Muhammad Wishaq) Deputy Secretary

Revenue Division, Federal Board of Revenue, (Mr. Qurban Ali Khan), Secretary (Management-II), Government of Pakistan, Islamabad.

	Inter-se-Seniority 31st CTP											
S#	Name of the officer	Marks in CSS	Marks in CTP	Marks in STP	MBA Marks		Total Marks					
						Marks in FPOE		FPOE Passed in				
_	Muti-ur-Rehman	853	385.01	496.49	1166.00	627	3527.50	1st Attempt				
_	Farooq Azmat Chatha	842	338.32	509.90	1146.00	640	3476.22	1st Attempt				
3	Naveed Ahmad	847	353.27	492.85	1130.00	652	3475.12	1st Attempt				
4	Ali Adnan Zaidi	837	391.00	486.35	1140.00	605	3459.35	1st Attempt				
_	Fouzia Iqbal	830	336.30	524.24	1099.00	654	3443.54	1st Attempt				
6	Nawal Sheikh	845	363.12	465.60	1150.00	606	3429.72	1st Attempt				
7	Nausheen Waseem Khan	855	351.18	451.68	1139.00	611	3407.86	1st Attempt				
8	Salman Ahmad Khan	855	357.32	461.36	1106.00	585	3364.68	1st Attempt				
9	Rabia Yaser Durrani	824	356.87	461.32	1090.00	615	3347.19	1st Attempt				
10	Nadeem Ahmad Tahir	806	347.26	451.09	1130.00	611	3345.35	1st Attempt				
11	Rizwan Memon	828	322.03	480.37	1114.00	593	3337.40	1st Attempt				
12	Mr.Mumtaz Ali Bohio	813	329.82	415.29	1181.00	557	3296.11	1st Attempt				
13	Rabia Shah	823	358.31	464.77	1131.00	518	3295.08	1st Attempt				
14	Qaisar Ashfaq	848	352.17	435.27	1029.00	586	3250.44	1st Attempt				
15	Farzana Altaf	857	311.75	451.18	1058.00	571	3248.93	1st Attempt				
16	Ashfaque Ahmed Awan	786	310.59	454.70	1065.00	553	3169.29	1st Attempt				
17	Syed Ali Irfan Rizvi	840	281.41	430.85	987.00	546	3085.26	1st Attempt				
	Muhammad Amin Qureshi	774	314.10	459.51	980.00	553	3080.61	1st Attempt				
19	Mushtaq Ali Wagan	838	291.15	402.99	992.00	553	3077.14	1st Attempt				
20	Anwar Zeb	821	287.99	406.34	1052.00	505	3072.33	1st Attempt				
21		841	365.58	446.88	0.00	624	2277.46	1st Attempt				
22	Muhammad Irfan	838	330.63	417.42	0.00	603	2189.05	1st Attempt				
23	Dr. Muhammad Khurram	851	302.15	427.96	0.00	602	2183.11	1st Attempt				
24	Muhammad Waqas Hanif	850	336.21	402.70	0.00	583	2171.91	1st Attempt				
	Irfan Asghar	839	336.61	381.26	0.00	587	2143.87	1st Attempt				
	Asad Khan Luni	766	245.30	335.64	0.00	546	1892.94	1st Attempt				
_	Amna Kamal	856	300.46	481.63	1143.00	646	3427.09	2nd Attempt				
_	Tariq Hussian Tunio	837	353.12	481.97	1085.00	614	3371.09	2nd Attempt				
	Muhammad Jawad	857	350.25	458.34	1095.00	599	3359.59	2nd Attempt				
	Naeem Hassan	858	337.15	477.39	1088.00	578	3338.54	2nd Attempt				
31	Fida Muhammad	833	327.29	473.32	1064.00	621	3318.61	2nd Attempt				
_	Uzma Ashraf	851	351.76	439.70	1046.00	623	3311.46	2nd Attempt				
	Malik Waqas Nawaz	859	295.77	450.95	1053.00	556	3214.72	2nd Attempt				
	Mohammad Iqbal Khan	826	327.75	439.33	1007.00	609	3209.08	2nd Attempt				
$\overline{}$	Muhammad Ali	842	277.30	381.43	999.00	570	3069.73	2nd Attempt				
	Talat Mahmood	839	289.65	350.02	971.00	603	3052.67	2nd Attempt				
_	Ali Muhammad	814	326.64	390.64	965.00	517	3013.28	2nd Attempt				
	Ajmal Khan	806	280.79	379.40	973.00	552	2991.19	2nd Attempt				
	Ejaz Ahmed	850	208.12	199.72	1028.00	557	2842.84	2nd Attempt				
	Saleem-ur-Rehman	810	292.76	384.14	997.00	562	3045.90	3rd Attempt				

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Inter-se-Seniority 32nd CTP											
5#	Name of the officer	Name of the officer	Marks in CSS	Marks in CTP	Marks in STP	MBA Marks	Marks in FPOE	Total Marks	FPOE Passed in		
4	Amber Sohail	823	393.45	539.69	1168.00	717	3641.14	1st Attempt			
_	Bilal Hassan	836	376.83	530.07	1166.00	686	3594.9	1st Attempt			
2	Muhammad Arif	823	373.56	534.99	1142.00	711	3584.55	1st Attempt			
	Imran Ali Shaikh	805	355.31	554.40	1160.00	687	3561.71	1st Attempt			
		824	384.33	508.52	1124.00	663	3503.85	1st Attempt			
5	Abdul Salam Khan	822	374.81	529.36	1100.00	651	3477.17	1st Attempt			
6	Khurram Ali Qadri			486.77	1173.00	589	3459.67	1st Attempt			
7	Waqas Ahmed Bajwa	824	386.90		1184.00	601	3435.71	1st Attempt			
8	Saeeda Islam	833 836	401.30 361.72	416.41	1092.00	603	3387.3	1st Attempt			
9	Saima Ijaz	000									
10	Muhammad Waqas Tarar	824	356.64	474.53	1091.00	632	3378.17	1st Attempt			
	Muhammad Asif Rafique (Completed CTP,STP & FPOE with 33rd CTP)	828	340.68	442.41	1071.00	692	3374.09	1st Attempt			
		826	324.96	482.21	1090.00	608	3331.17	1st Attempt			
	Usman Asghar	821	346.63	375.96	1137.00	649	3329.59	1st Attempt			
	Waqas Rashid	_	325.56	476.49	1155.00	579	3324.05	1st Attempt			
	Imran Qadeer	788	313.29	496.19	1058.00	651	3319.48	1st Attempt			
	Kashif Manzoor Malik	801		478.81	1043.00	590	3280.06	1st Attempt			
	Aamar Javed	825	343.25	_	1043.00	637	3264.94	1st Attempt			
	Abdul Qadeer Abbasi	818	315.88	470.06	1002.00	581	3216.27	1st Attempt			
18	Naheed Akhtar Durrani	834	338.47	460.80	1002.00	301	3210.27	Totritompt			
	Rana Khawar Iftikhar		000.00	202.00	4007.00	673	3194.57	1st Attempt			
	Ahmed	820	280.69	383.88	1037.00	644	2292.81	1st Attempt			
20	Fouz Khalid Khan	788	370.50	490.31	0.00						
21	Muhammad Akhtar Suraj	819	372.58	496.71	1089.00	595	3372.29	2nd Attempt			
22	Amanat Ali Shar	790	361.86	455.93	1083.00	584	3274.79	2nd Attempt			
23	Ihsan Ullah	832	331.08	467.54	1035.00	583	3248.6	2nd Attempt			
24	Abid Rasool Khan	826	346.09	446.49	1064.00	560	3242.58	2nd Attempt			
25	Naveed Ali Narejo	779	299.26	_	1041.00	595	3086.15	2nd Attempt			
_	Farasat Ali Shah	827	270.35	394.08	1004.00	560	3055.43	2nd Attempt			
_	Abdul Wahid Shar	808	325.90	498.09	1109.00	617	3357.99	3rd Attempt			
_	Ali Mansoor	820	336.99	470.35	1078.00	615	3320.34	3rd Attempt			
	Faheem Sikandar (Completed MBA with	044	205.74	395.27	1016.00	623	3204.01	3rd Attempt			
	33rd CTP)	844	325.74	_		596	3177.79	3rd Attempt			
_	Kehkashan Khan	820	306.55			588	3165.45	3rd Attempt			
3		823	293.44	_		564	3080.53	3rd Attempt			
32	Mazhar Irshad Khan Tamoor Aman	842	280.75 258.99	_		577	3032.16	3rd Attempt			

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Secretary (Management IRI)
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	Inter-se-Seniority 33rd CTP											
S#	Name of the officer	Marks in CSS	Marks in CTP	Marks in STP	MBA Marks	Marks in FPOE	Total Marks	FPOE Passed in				
1	Azhar Jehangir	832	393.34	501.67	1152.00	739	3618.01	1st Attempt				
	Muhammad Nabeel Afzaal	826	373.57	499.43	1153.00	740	3592.00	1st Attempt				
3	Munir Ahmed Chaudhary	829	381.67	504.13	1141.00	703	3558.80	1st Attempt				
4	Muhammad Aamir Ilyas	821	382.04	471.11	1137.00	720	3531.15	1st Attempt				
_	Attiva Rehman	810	387.75	498.51	1154.00	673	3523.26	1st Attempt				
6	Muhammad Bilal	814	400.48	449.47	1130.00	707	3500.95	1st Attempt				
7	Saad Waqas	807	378.05	473.61	1110.00	706	3474.66	1st Attempt				
_	Maria Sharif	785	362.11	450.25	1134.00	727	3458.36	1st Attempt				
9	Misbah Nawaz	817	359.06	447.63	1142.00	687	3452.69	1st Attempt				
-	Sobia Saleem	777	381.97	486.91	1138.00	665	3448.88	1st Attempt				
	Tahseen Sadiq Tarar	826	340.43	456.61	1112.00	708	3443.04	1st Attempt				
_	Muhammad Ijlal Khan	810	379.66	407.75	1186.00	640	3423.41	1st Attempt				
	Asad Bilal Jehangir	791	371.41	462.68	1141.00	711	3389.32	1st Attempt				
	Qadeerullah	812	349.01	443.23	1113.00	650	3367.24	1st Attempt				
14	Muhammad Zafar Haider	012	348.01	443.23	1113.00	000	3301.24	1St Attempt				
15	Jappa	825	355.59	442.68	1050.00	659	3332.27	1ct Attempt				
	Muhammad Zia-Ul-Haq	814	319.58	414.50	1042.00	639	3229.08	1st Attempt 1st Attempt				
	Tanveer Iqbal	813	320.50	382.53	1016.00	629	3161.03					
	Rafia Ilyas Awan	829	392.13	495.25	1181.00	720	3617.38	1st Attempt 2nd Attempt				
_	Humaira Daud	791	387.51	475.84	1110.00	762	3526.35	2nd Attempt				
	Naveed Mukhtar	813	356.26	481.36	1148.00	700	3498.62	2nd Attempt				
20	Naveed Mukillar	013	330.20	401.30	1140.00	700	3490.02	Znu Attempt				
21	Qurratulain	829	408.20	432.82	1134.00	667	3471.02	2nd Attempt				
22	Tariq Iqbal	837	366.00	459.28	1073.00	676	3411.28	2nd Attempt				
_	Malang Jan	829	364.47	458.56	1080.00	677	3409.03	2nd Attempt				
	Zafar Iqbal	826	355.65	445.66	1118.00	660	3405.31	2nd Attempt				
	Aisha Dilshad	790	366.22	457.11	1133.00	656	3402.33	2nd Attempt				
	Abdul Basit	820	285.74	499.69	1119.00	666	3390.43	2nd Attempt				
_	Captain Arsam Aftab	811	364.64	483.89	1052.00	654	3365.53	2nd Attempt				
_	Muhammad Aslam Shaikh	741	343.20	466.12	1064.00	693	3307.32	2nd Attempt				
_	Mumtaz Ali Thebo	780	333.19	442.18	1035.00	636	3226.37	2nd Attempt				
_	Fayaz Hussain Abro	727	340.84	434.12	995.00	653	3149.96	2nd Attempt				
	Abdul Rauf Nasir	764	321.87	397.53	1012.00	650	3145.40	2nd Attempt				
_	Naheed Lakho	779	307.94	399.31	970.00	646	3102.25	2nd Attempt				
_	Nisar Ahmed Burki	828	337.36	414.82	0.00	710	2290.18	2nd Attempt				
	Khan Faisal	775	303.78	474.06	0.00	621	2173.84	2nd Attempt				

Muhammad Majid
Secretary (Management.IB.I)
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	Inter-se-Seniority 34th CTP										
S#	Name of the officer	Marks in CSS	Marks in CTP	Marks in STP	MBA Marks	Marks in FPOE	Total Marks	FPOE Passed in			
1	Rais Humayun Abdul Hayee	784	357.45	478.00	1128	677	3424.45	1st Attempt			
2	Mukhtiar Ahmad Sher	777	349.88	456.38	1167	664	3414.26	1st Attempt			
3	Syed Arsalan Qudus Bukhari	788	367.11	475.25	1093	679	3402.36	1st Attempt			
4	Rukhsana Arif	791	367.96	412.88	1139	634	3344.84	1st Attempt			
5	Adeel Mahmood Shah	778	389.86	461.37	1040	648		1st Attempt			
6	Muhammad Umer Yunus	788	361.32	416.95	1112	599		1st Attempt			
7	Javaid Ahmad Kumber	764	365.41	451.75	1097	580	3258.16	1st Attempt			
8	Qadir Nawaz	780	370.77	431.06	1090	563		1st Attempt			
9	Muhammad Qasswar Hussain	774	338.83	420.36	1104	564		1st Attempt			
10	Riaz Khan	758	351.97	436.90	1030	619		1st Attempt			
11	Naheed Ahmed	795	357.07	414.30	1065	532		1st Attempt			
12	Bilal Ahmed	777	343.45	433.15	1035	549		1st Attempt			
13	Saher Aftab Butt	786	362.93	321.52	1068	596		1st Attempt			
14	Irfanullah	761	312.09	375.84	1014	652		1st Attempt			
15	Muhammad Shakil Anwar	780	357.84	435.68	1116	587		2nd Attempt			
16	Ghulam Hussain	795	351.15	423.06	1083	605	3257.21	2nd Attempt			
17	Sadia Akmal (STP, FPOE Completed with 35th CTP)	784	344.08	456.91	1036	630	3250.99	2nd Attempt			
18	Usman Ahmad Khan	791	363.10	422.01	1067	582	3225.11	2nd Attempt			
19	Sultan Muhammad Nawaz Nasir	757	381.72	411.01	1035	598	3182.73	2nd Attempt			
20	Huma Sarwar	777	383.04	398.45	1026	577		2nd Attempt			
21	Bahader Sher Afridi	739	362.81	412.96	1009	635		2nd Attempt			
22	Aman Ullah	786	362.86	421.60	999	547		2nd Attempt			
23	Ayesha Ranjha	780	342.37	387.89	1020	535		2nd Attempt			
24	Ch. Khurram Aziz	789	370.32	385.67	0	464	2008.99	Fail			

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	Inter-se-Seniority 35th CTP											
S#	Name of the officer	Marks in CSS	Marks in CTP	Marks in STP	MBA Marks	Marks in FPOE	Total Marks	FPOE Passed in				
1	Sadia Akram	828	406.10	536.42	1172	747	3689.52	1st Attempt				
2	Muhammad Ali Khan	839	433.62	538.19	1177	679	3666.81	1st Attempt				
3	Rashid Imtiaz	839	404.76	476.01	1175	747	3641.77	1st Attempt				
4	Amra Sarwar	828	419.80	534.32	1168	679	3629.12	1st Attempt				
5	Arooj Mehwish Rizvi	838	384.43	503.56	1176	720	3621.99	1st Attempt				
6	Asad Aziz	845	371.76	401.03	1144	702	3463.79	1st Attempt				
7	Manan Younas	849	378.11	414.40	1095	727	3463.51	1st Attempt				
8	Saba Rehmat	832	389.72	509.99	1108	608	3447.71	1st Attempt				
9	Neelam Ifzal	834	374.53	491.25	1109	632	3440.78	1st Attempt				
10	Saima Munawar	842	391.75	443.49	1121	642	3440.24	1st Attempt				
11	Muhammad Faisal Chaudhry	843	374.06	414.58	1111	687	3429.64	1st Attempt				
12	Karim Baksh	818	356.48	481.96	1077	615	3348.44	1st Attempt				
13	Saima Ayub	804	388.88	464.04	1066	604	3326.92	1st Attempt				
14	Hasnain Ahmad Hali	837	350.95	410.11	1053	671	3322.06	1st Attempt				
15	Kashif Hafeez	863	366.40	404.79	1042	633	3309.19	1st Attempt				
16	Inayat Malik	829	376.96	431.47	1053	614	3304.43	1st Attempt				
17	Akhtar Abbas	831	374.09	436.90	1064	573	3278.99	1st Attempt				
18	Jamil Ahmed	799	384.03	434.59	1061	599	3277.62	1st Attempt				
19	Muhamad Masood Ahmed Gorsi	789	366.02	267.91	1147	572	3141.93	1st Attempt				
20	Naseebullah	825	366.64	303.45	0	660	2155.09	1st Attempt				
21	Naseer Ahmad	781	361.72	386.42	0	600	2129.14	1st Attempt				
22	Kamran Ullah	834	372.06	400.06	0	611	2217.12	1st Attempt				
23	Laiq Zaman	831	370.88	427.47	0	581	2210.35	1st Attempt				
24	Safia Afridi	807	403.58	497.12	1129	703	3539.7	2nd Attempt				
25	Salman Ali	845	386.92	510.42	1136	653	3531.34	2nd Attempt				
26	Muhammad Sajid Ahmad	842	386.74	474.66	1111	665	3479.4	2nd Attempt				
27	Zubair Khan	830	367.88	415.34	1112	616	3341.22	2nd Attempt				
28	Sadia Iftikhar	828	356.15	195.05	1134	601	3114.2	2nd Attempt				
29	Tarique Aziz	806	383.66	436.41	0	568	2194.07	2nd Attempt				
30	Rashid Javaid Rana	834	354.71	390.28	0	548	2126.99	2nd Attempt				
31	Nasir Khan	830	355.69	300.44	0	533	2019.13	2nd Attempt				
32	Huma Ahmad (Did not Join)	829	414.68	236.61	0	626	2106.29	2nd Attempt				
33	Muhammad Faroog Anwar	829	309.84	225.20	0	595	1959.04	2nd Attempt				
34	Syed Zubair Shah	807	361.09	515.56	1084	615	3382.65	3rd Attempt				
_	Khawar Siddique	850	366.25	411.29	1076	679	3382.54	3rd Attempt				
36	Abdul Rauf Nasar	818	357.70	392.30	1016	640	3224.00	3rd Attempt				
37	Tarig Javed	839	327.80	238.79	0	514	1919.59	3rd Attempt				
	Tauqeer Ahmad Sujra	841	320.70	72.670	0	450	1684.37	Fail				

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		Inter-	se-Sen	iority 3	6th CTP		
		Marks	Marks	Marks		Total	
S.No	Name	in CSS	in CTP	in STP	Marks in FPOE	Marks	FPOE Passed in
	Sabah Fahad	831	410.32	494.64	671	2406.96	1st Attempt
2	Zeeshan Asif	813	405.76	486.67	635	2340.43	1st Attempt
3	Saba Ijaz	787	399.07	472.25	679	2337.32	1st Attempt
4	Amina Batool	828	395.59	468.35	634	2325.94	1st Attempt
5	Salma Shaheen	800	387.44	466.91	640	2294.35	1st Attempt
6	Sumera Kanwal	804	384.72	480.34	600	2269.06	1st Attempt
7	Yasmin Sadaf	826	360.80	426.71	603	2216.51	1st Attempt
8	Muhammad Sarim Bhatti(CTP & STP with 37th CTP	838	336.07	368.56	585	2127.63	1st Attempt
9	Syed Mashkoor Ali	759	361.49	413.81	565	2099.3	1st Attempt
10	Shahzad Ali Khan	808	362.36	479.70	666	2316.06	2nd Attempt
11	Kiran Maqsood	839	379.39	459.62	636	2314.01	2nd Attempt
12	Muhammad Imran	845	382.36	462.42	613	2302.78	2nd Attempt
13	Soban Ahmad	817	390.34	465.34	615	2287.68	2nd Attempt
14	Hira Nazir	785	369.45	475.51	654	2283.96	2nd Attempt
15	Muhammad Asif	843	366.72	430.18	643	2282.9	2nd Attempt
16	Tanvir Hussain Bhatti	807	387.58		617	2272.68	2nd Attempt
17	Nafeesa Bano	777	386.71	476.11	628	2267.82	2nd Attempt
18	Waqas Ahmad	803	366.39	415.96	682	2267.35	2nd Attempt
19	Sami Ullah Khan	816	359.35	399.10	663	2237.45	2nd Attempt
20	Samina Majeed	818	353.82	439.54	613	2224.36	2nd Attempt
21	Zulfigar Ali	821	370.89	432.82	578	2202.71	2nd Attempt
22	Abid Hussain Gulshan	802	363.84	424.05	610	2199.89	2nd Attempt
23	Mohammad Hayat Khan	826	318.37	436.69	610	2191.06	2nd Attempt
24	Shoukat Ali	793	367.16	429.47	586	2175.63	2nd Attempt
25	Sohail Ahmad	820	343.58	379.17	608	2150.75	2nd Attempt
26	Osama Idrees	811	359.08	340.86	632	2142.94	2nd Attempt
27	Rao Shahzad Akhter Ali Khan	813	326.12	410.68	579	2128.8	2nd Attempt
28	Ch. Murtaza Ali Akbar	827	340.52	376.83	574	2118.35	2nd Attempt
29	Syed Hassan Sardar	802	356.07	347.46	612	2117.53	2nd Attempt
30	Sana Aslam Janjua	796	332.93	368.61	553	2050.54	2nd Attempt
31	Shehryar Akram Awan	832	321.97	300.91	572	2026.88	2nd Attempt
32	Naveed Hassan	817	370.53	414.98	545	2147.51	3rd Attempt
33	Sadeea Mazhar	798	357.86	375.87	471	2002.73	Fail
34	Uzma Waqar	808	360.27	348.81	471	1988.08	Fail

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Inter-se-Seniority 37th CTP											
S.No	Name	Marks in CSS	Marks in CTP	Marks in STP	Marks in FPOE	Total Marks	FPOE Passed in				
1	Naila Ashraf Khan	798	382.98	517.96	658	2356.94	1st Attempt				
2	Benish Khushnood	795	364.43	495.64	687	2342.07	1st Attempt				
3	Sheikh Saleem Ellahi	824	386.69	507.14	591	2308.83	1st Attempt				
4	Umar Yar	822	362.25	462.07	662	2308.32	1st Attempt				
5	Farhat Hayat Shah	837	362.76	481.73	613	2294.49	1st Attempt				
6	Laila Malik Sher	809	380.69	502.71	570	2262.4	1st Attempt				
7	Rashida Khalil	761	361.94	514.22	607	2244.16	1st Attempt				
8	Asra Farooq	768	352.55	488.31	609	2217.86	1st Attempt				
9	Adnan Shahid	750	383.59	492.09	586	2211.68	1st Attempt				
10	Mian Muhammad Mumtaz Hayat Maneka	827	381.50	385.17	618	2211.67	1st Attempt				
11	Mona Baqir	833	394.57	503.72	657	2388.29	2nd Attempt				
12	Qayyum Rani	821	387.59	495.32	594	2297.91	2nd Attempt				
13	Hassan Mabroor	838	410.47	470.71	575	2294.18	2nd Attempt				
14	Shafqat Rasool Sindhu	830	389.88	479.67	564	2263.55	2nd Attempt				
15	Imran Ali Shah	824	380.41	463.25	589	2256.66	2nd Attempt				
16	Muhammad Asad Munir Malik	826	394.63	474.96	555	2250.59	2nd Attempt				
17	Sonia Anwar Rana	838	348.04	498.62	550	2234.66	2nd Attempt				
18	Abdul Hameed Magsi	751	380.95	478.46	589	2199.41	2nd Attempt				
19	Syeda Urooj Zahra	833	368.88	461.68	526	2189.56	2nd Attempt				
20	Abdul Karim	808	346.43	458.48	569	2181.91	2nd Attempt				
21	Abdul Rasool	760	359.63	470.53	541	2131.16	2nd Attempt				
22	Atta Muhammad Nasar	803	336.06	434.68	553	2126.74					
23	Altaf Hussain Memon	749	335.81	424.88	613		2nd Attempt				
	Muhammad Asim Qadir Haye	834	328.19	395.55	549	2122.69	2nd Attempt				
	Abdul Malik Jat	824	334.71	441.81	504	2106.74	2nd Attempt				
26	Ahmed Ali Mukhtiar	759	350.85	386.12		2104.52	2nd Attempt				
_	Farhan Badar Solangi	751	342.46	406.68	588	2083.97	2nd Attempt				
28	Muhammad Kashif Khan	738	347.44	432.41	563	2063.14	2nd Attempt				
	Zeeshan Nazir Khan	769			531	2048.85	2nd Attempt				
_	Syed Bilal Mahmood Jafri	748	332.37 296.05	390.20	492	1983.57	2nd Attempt				
31	Dr. Sohail Ahmed Fazlani *			411.27	521	1976.32	2nd Attempt				
_	Imran Saeed *	760	345.33	463.06	507	2075.39	3rd Attempt due				
33	Ehsan Ullah Khan *	835	336.63	405.44	459	2036.07	3rd Attempt due				
		830	350.52	406.31	448	2034.83	3rd Attempt due				
_	Shamsher Ali *	739	294.66	357.97	339	1730.63	3rd Attempt due				
	Shamsullah Khan Panezai *	780	294.23	336.36	317	1727.59	3rd Attempt due				
	Syed Roman Ali Shah *	801	355.03	419.60	363	1938.63	3rd Attempt due				
37	Waseem Akbar *	760	328.31	0	0	1088.31					

^{*} Provisional Seniority

Muhammad Majid Secretary (Management In I) Federal Board of Revenue Islamabad