

GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE  
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C. No. 3(11) CBR Estate/2006 (Pt)

Islamabad, the 26<sup>th</sup> Jan, 2015

To: All Chief Commissioners IR, RTOs/LTUs  
All Director Generals (Inland Revenue)/(Customs)  
All Chief Collectors of Customs  
All Commissioners IR/Collectors of Customs (Appeal)  
All Collectors (Adjudication)  
Chief Coordinator, Computerization and Programming(IR)  
Director, DR&S

Subject: Instructions for Allotment of FBR Accommodation

I am directed to refer to the subject noted above and to say that the meeting of the Board-in-Council was held on 22<sup>nd</sup> January, 2015 in the Conference Room of FBR (HQ), Islamabad. During the meeting subject agenda item was discussed and it was decided that draft Instructions for Allotment of FBR Accommodation may be placed on FBR's web-site for comments from FBR employees within 15 days.

2. It is requested that comments on the subject instructions, if any, may kindly be forwarded to the undersigned latest by 10<sup>th</sup> February, 2015, please.

Encl: As above.



(Mahmood Aslam Butt)  
Secretary (Admn & Coord)  
Ph: 051-9215645

1. All Members, FBR
2. SA to Chairman
3. Webmaster, FBR with the request to upload the attached instructions on the FBR's WEB.

## **Instructions for Allotment of FBR Accommodation**

In exercise of the powers conferred by sub-section 2 of section 4 read with section 16 of the Federal Board of Revenue Act, 2007, the Board in its meeting held on ----- has been pleased to approve the following instructions for the allotment of residential accommodation owned by the Board and controlled by its Field Offices to the eligible employees of Inland Revenue Service and Pakistan Customs out of their respective pool, namely: -

**1. Short title, extent and commencement.**-(1). These instructions shall be called the Instructions for Allotment of FBR Accommodation.

(2) They shall apply to allotment of residential accommodation owned by the Board and controlled by its Field Offices at Islamabad and other stations.

(3) They shall not apply to transit accommodations and rest houses owned the Board and controlled by its Field Offices.

(4) They shall come into force at once.

(5) They shall remain in force until FBR accommodation rules or regulations are notified under the Federal Board of Revenue Act, 2007.

**2. Definitions.** In these instructions unless otherwise provided.

**(a) “allottee”** means an FBR employee of Inland Revenue Service or Pakistan Customs Service possessing a valid allotment letter duly issued by the concerned Field Office of Inland Revenue or Pakistan Customs, respectively, for an FBR accommodation in his occupation;

**(b) “entitlement”** means the entitlement to accommodation as specified in the instruction5;

**(c) “family”** means spouse, legitimate children and step children of an eligible FBR employee residing with and wholly dependent upon him or her and includes his or her parents, real unmarried sisters and minor brothers, if residing with him or her and dependent upon him or her;

- (d) **“FBR Accommodation”** means residential accommodation owned by the Board and controlled by its Field Offices of Inland Revenue Service and Pakistan Customs out of their respective pool, including a house or flat, for allotment to the eligible employees of the respective services;
- (e) **“FBR employee,** for the purposes of these instructions, means a person who is appointed in FBR against a regular post and does not include incumbents of posts filled on daily wages, contingency, contract, ad-hoc basis, and serving on deputation in FBR;
- (f) **“Field Office”** means any office under the administrative control of the Board;
- (g) **“Government”** means the Government of Pakistan in the Federal Board of Revenue;
- (h) **“occupant”** means an individual occupying wholly or partially FBR accommodation;
- (i) **“other stations”** mean any city or place other than Islamabad;
- (j) **“services”** mean electricity, water, gas supplies and telephone connections;
- (k) **“trespasser”** means an individual or group of individuals who occupy FBR accommodation without valid allotment letter issued by the concerned Field Office for its occupation;
- (l) **“unauthorized occupant”** means a person whose allotment is no longer valid under these instructions; and
- (m) **“Waiting List (WL)”** means Waiting List maintained by the respective Field Offices of Inland Revenue and Pakistan Customs under the instruction 6.

**3. Eligibility:-**(1) All eligible married FBR employees shall be eligible for accommodation from the respective Field Offices.

(2) The unmarried FBR employees shall be eligible for FBR accommodation provided the employee is living with the dependent parents.

(3) When both husband and wife are employed in FBR, only one of them shall be entitled to allotment of FBR accommodation.

(4) An FBR employees who owns a house or flat in his own name or in the name of his or her spouse or dependent children at the station of his posting shall not be entitled for FBR accommodation.

(5) An FBR employee shall, at the time of allotment, submit an affidavit that he or she does not own a house or flat in his or her own name or in the name of his or her spouse or dependent children and if, at any time, it is established that the FBR employee was in possession of, or has gained possession of, a house or flat at the station of posting, his or her allotment shall be cancelled.

(6) An FBR employee already in possession of another government accommodation at the same station shall be entitled for FBR accommodation provided he or she provides an affidavit along with application that he or she will surrender that accommodation before taking possession of FBR accommodation and that the other government accommodation is actually vacated on obtaining possession of the FBR accommodation.

*Provided that FBR employee shall not be entitled for FBR accommodation in case he or she is living in the other government accommodation of the category which is either the same or higher than the FBR accommodation.*

**4. FBR Accommodation.**-(1) Any Field Office of FBR shall not place its accommodation at the pool of the Estate Office or any other department without the approval of the Board.

(2) Any FBR accommodation or colony constructed under Public Sector Development Programmes or any other government funding shall be treated as an FBR accommodation for the purposes of these instructions.

**5. Classification and Entitlement** - (1) The entitlement of FBR employee to various classes and categories of accommodation at Islamabad and other stations shall be as follows;

BPS	Category of accommodation
1- 6	V – VI
7-10	V
11-16	IV
17-18	III
19	II
20--22	I

(2) The specifications of the classes and categories of the accommodation shall be the same as determined by the Ministry of Housing and Works.

(3)The allotment of FBR accommodation shall be made in accordance with the pay scale of FBR employees as per their entitlement.

(4) There shall be designated:

(a) Two houses at Islamabad for Members, Chief Commissioners or Chief Collectors.

(b) Two houses at Karachi and Lahore for Chief Commissioners or Chief Collectors.

(c) One house at every other station for Chief Commissioner or Chief Collector where such post exists.

(5) The officer in possession of a designated house under sub-instruction (4) shall vacate the designated house within three months of the transfer order from the post.

**6. Waiting List.**- (1) The applications for allotment of FBR accommodation shall be received on the application form specified in annex-A. This form shall be submitted to the concerned Field Office of Inland Revenue Service or Pakistan Customs, as the

case may be, by the applicant, certifying that the particulars given in the form are correct.

(2) The application for FBR accommodation, as and when received from an applicant, shall be acknowledged by the concerned Field Office by issuing a registration card as specified in Annex-B.

(3) The concerned Field Office shall maintain waiting list (WL) of FBR employees who have applied for FBR accommodation on the prescribed form. The copies of the WL shall be provided to the applicants for information.

(4) If the date of entitlement of two or more FBR employees is the same, the seniority in WL shall be determined on the basis of length of service in the BPS and if the length of service in BPS is the same, the seniority shall be determined from the date of birth.

(5) An FBR employee cannot be placed on the Waiting List of more than one stations at the same time.

(6) In case an FBR employee on the Waiting List of one station is transferred to another station, he/she may choose to maintain his/her seniority on the Waiting list of the previous station or apply afresh at the new station in which case he/she shall be placed at the bottom of the Waiting List of the new station. In the latter case, the FBR employee shall be removed from the Waiting List of the previous station.

(7) FBR employees in BPS-22 will be given priority of allotment of accommodation in case they are not in occupation of FBR or any other government accommodation at any station.

(8) The widow of an FBR employee who dies in service and was on the Waiting List but not allotted FBR accommodation will be given priority for allotment of accommodation. The widow of the deceased employee shall retain such allotted accommodation for a period of five years or till the age of superannuation of the deceased employee, **whichever is later.**

**7. Method of allotment.**-(1) The allotment of FBR accommodation shall be made to the FBR employees on the basis of seniority on WL of a particular class or category

of accommodation maintained in the concerned Field Office of Inland Revenue and Pakistan Customs respectively.

(2) Allotment in each class and category shall be made subject to the terms and conditions laid down in the allotment letter.

**8. Occupation.** -(1) On receipt of an allotment letter from the concerned Field office, the FBR employee shall take over possession of accommodation from that office within ten days of the vacation of such accommodation and sign a receipt for all fittings and fixtures under intimation to the Field Office.

(2) Where an FBR Employee does not accept allotment within seven days or does not occupy the allotted house within ten days of the vacation of such accommodation without any cogent reason, such allotment shall be cancelled without any notice and his or her name shall be brought at the bottom of the relevant Waiting List of the concerned Field Office.

**9. Vacation.**-(1) At the time of vacation of allotted FBR accommodation, the allottee shall hand over its possession to the concerned Field Office and obtain a receipt thereof in duplicate which shall include an inventory of the fixtures and fittings available in such accommodation and up to date position of the service charges paid by him.

(3) The outgoing allottee shall produce up to date paid utility bills and make payment for deficiencies or damages caused to the accommodation beyond normal wear and tear at the time of handing over FBR accommodation. In case he or she fails to do so, he or she shall not be issued NOC by the concerned Field Office. The handing or taking over by the concerned Field Office, however, shall not be delayed for want of clearance of utility bills or for making up of deficiencies or damages in FBR accommodation.

(8) The concerned Field Office shall refer the case of defaulters to AGPR for the recovery of dues from the salary or pension of the defaulting allottees at source.

(9) In order to allow the processing of pension case of the retiring or expired allottees, the No Demand Certificate shall be issued subject to the condition that he

or she shall clear all the dues including utility bills or damages or deficiencies up to the date of retirement;

**10. Use of accommodation.-** (i)The whole or any part of allotted accommodation shall not be used by the FBR employee or his/her family for any purpose other than that for which it has been allotted, including a commercial purpose.

**11. Retention.-**(1) In case of death in service of an allottee.-

(a) the widow of the allottee shall be entitled to retain the FBR accommodation for the period specified in the Prime Minister's Assistance Package and for a further period of three years in hardship cases of the widows subject to approval of the Chairman, FBR.

(b) his serving widow or serving legitimate children may be allotted the said accommodation provided he or she is an FBR employee and is eligible for the accommodation or becomes eligible for the said accommodation within two years of the event:

(2)An allottee, on his retirement shall be entitled to retain the accommodation under his occupation for a period not exceeding six months, on payment of normal rent as prescribed by the Ministry of Housing and Works. There shall be no extension in retention of the accommodation beyond the six months period in any circumstances.

(3) An allottee who has resigned or is dismissed, removed, compulsorily retired from service may retain accommodation under his or her occupation for a period of two months.

(4) An allottee transferred to other station or sent on deputation shall be entitled to retain the accommodation till his posting back to the station of accommodation or till the allotment of accommodation at the new station.

(5) An FBR employee may retain accommodation for entire period of Government sponsored courses or training only and in case of self-financed training or studies or any kind of leave may retain accommodation for a period of 12 months only.



(6) An allottee or his/her family shall be served a notice of cancellation along with permission of retention of the house in case of retirement from service or resignation, etc., from the date of occurrence of the event. This shall be treated as final notice and no further notice shall be served upon him for vacation of the accommodation.

**12. Subletting.**-(1) The FBR accommodation shall not be sublet by the allottee.

(2) If an allottee is found guilty of subletting his accommodation, the allotment shall be cancelled from the date of taking over possession of the house and he or she shall be charged monthly rent at the rate of one rental ceiling of his/her entitlement for the entire period.

(3) If an allottee or illegal tenant is an FBR employee, he or she shall be liable to disciplinary action for "Misconduct" under the relevant rules or laws and such allottee shall be disqualified for future allotment of accommodation for five year.

**13. Possessing more than one accommodation.**-(1) No FBR employee shall keep more than one accommodation at the same time in his or her possession.

(2) If an FBR employee is found in possession of more than one accommodation at the same time, the allotments of all the houses or flats in his possession shall be cancelled.

(3) He or she shall be charged rent at the rate of one rental ceiling per month of his/her entitlement for possessing any additional accommodation over and above his/her entitlement.

(4) He or she shall be liable to disciplinary action for "Misconduct" under the relevant rules or laws.

(5) An FBR employee who is found guilty under the instruction 13(4) shall be disqualified for any allotment in future, for ten years.

(6) On becoming eligible for government accommodation his or her name shall be placed at the bottom of the WL on that date, provided he applies afresh.

**14. Possessing accommodation both by husband and wife.**-(1) No Married couple shall keep more than one allotted accommodation at the same time.

(2) Where the couple is found in possession of more than one accommodation at the same time, allotted FBR accommodation shall be cancelled from their names after affording reasonable opportunity of show cause.

(3) They shall be charged rent at the rate of one rental ceiling for the entire period of retaining additional accommodation.

(4) They shall be liable to disciplinary action for "Misconduct" under the relevant rules or laws.

(5) The FBR employee found guilty in proceeding under the instruction 14 (4) shall be disqualified for future allotment of accommodation for ten years.

(6) On becoming eligible for government accommodation, his or her name shall be placed at the bottom of the WL on that date, provided he or she applies afresh.

**15. Making structural changes in allotted accommodation.**-(1) An allottee shall not carry out or maintain any additions, alterations or encroachments to FBR accommodation or demolish any part thereof without the prior approval of the concerned Field Office. This does not include normal repairs and maintenance of the existing structure and installations.

(2) If it is established that an FBR employee has carried out any unauthorized addition, alteration, encroachments or demolition of any part of the premises, his or her allotment shall be liable to cancellation and the allottee shall be evicted thereafter:

*Provided that such an allottee shall be given a notice before eviction:*

*Provided further that the cancellation order and notice may be withdrawn if the allottee demolishes such unauthorized additions or alterations or encroachments or reconstruct the demolished part at his or her own cost.*

(3) An FBR employee against whom action is taken under this instruction shall be disqualified for future allotment for a period of five years and the cost for demolition of such additions, alterations, encroachments or reconstruction, as assessed by the concerned Field Office, shall be recovered from the outgoing FBR employee.

(4) On becoming eligible for government accommodation his or her name shall be placed at the bottom of the WL on that date, provided he applies afresh.

**16. Not residing in allotted accommodation.**-(1) If an allottee or his family does not ordinarily reside in the allotted accommodation or allows some other person to live in the allotted accommodation, the allotment shall be liable to be cancelled.

(2) If an allottee ordinarily resides in an FBR accommodation without his family or dependent parents, his allotment shall be liable to be cancelled.

(3) An FBR employee whose allotment is cancelled under the instruction 16 (1) and (2) shall be disqualified for a period of five years and he or she shall be liable to disciplinary action for misconduct under the relevant rules or laws.

(4) On becoming eligible for government accommodation, his or her name shall be placed at the bottom of the WL on that date provided he applies afresh.

**17. Provision of wrong information to obtain undue benefits.**-In case an FBR employee has provided wrong information concerning his or her seniority, pay scale of his entitlement etc., his or her accommodation will be cancelled and he or she shall be liable to disqualification for a period of five years and shall also be liable to disciplinary action for misconduct under the relevant rules or laws.

**18. Curbing unsocial practices.**-(1) Allottees or their family members shall abstain from all such actions or activities as may cause nuisance or inconvenience to other residents of the FBR colony.

**Explanation** Resorting to encroachments, littering, uncivilized behaviour or lack of civic sense may be treated as activities as may cause nuisance for this purpose.

(2) Such practices may lead to cancellation of allotment or disqualification for further allotments for five years.

(3) On becoming eligible again, he or she shall be placed at the bottom of WL, provided he or she applies afresh.

**19. Allotments made in violation of rules.**-FBR Hqrs or the concerned Field Office may, at any stage, cancel the allotment made in violation of these instructions.

**20. Unauthorized occupation.**- (1) The concerned Field Office shall carry out ejectments of unauthorized occupants from the FBR accommodation under Federal Government Land and Buildings (Recovery of Possession) Ordinance 1965 (LIV of 1965).

(2) The ejectment of trespassers from the FBR accommodation shall be carried out by the concerned Field Office immediately without serving any notice on the trespasser and First Information Report shall be lodged against the trespasser by the Field Office.

(3) In order to expedite the eviction under sub-rule (1), the concerned Field Office shall arrange the disconnection of services like water supply, gas, electricity and telephone of the accommodation under illegal occupation.

(4) In case an accommodation is occupied or retained without legitimate allotment or is trespassed, the concerned Field Office shall charge rent at the rates given below from the occupant for the period of unauthorized occupation or retention;

(a) in case of unauthorized retention of an FBR accommodation beyond the legally allotted period, rent equivalent to one rental ceiling of the category of his or her entitlement or the category of the accommodation under occupation, whichever is more, shall be charged for each month for the entire period of unauthorized occupation;

(b) in case of trespassing or unauthorized occupation, rent equivalent to two rental ceilings of the category of his or her entitlement or the category of FBR

accommodation occupied, whichever is more, shall be charged for each month for the entire period of unauthorized occupation;

(c) an FBR employee against whom action is taken under this rule shall be liable to disciplinary proceedings under the relevant rules or laws; and

(d) a person other than FBR employee shall be liable to criminal proceedings for being in illegal possession of FBR property.

**20. Appeal and Revision.**-(1) Any FBR employee aggrieved by any order or decision under these instructions may, within thirty days, prefer an appeal against such order or decision.

(2) An appeal preferred by an FBR employee in BPS 1 to 16 shall be heard and decided within thirty days by the Additional Commissioner/ Additional Collector/ Additional Director (Headquarters) of the concerned Field Office and the aggrieved FBR employee may, within fifteen days of the order, apply for revision of the order to the Commissioner/ Collector/ Director nominated by the Head of Field Office for the purpose, who shall hear and decide the revision petition within thirty days and his decision shall be final.

(3) An appeal preferred by an FBR employee in BPS 17 and above shall be heard and decided within thirty days by the Head of Field Office and the aggrieved FBR employee may, within fifteen days of the order, apply for revision of the order to the Member (Administration), FBR who shall hear and decide the revision petition within thirty days and his decision shall be final.