

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

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C.No.25(20)MIR-IV/2016

Islamabad, the 10<sup>th</sup> December, 2020

To: 1. All Chief Commissioners Inland Revenue  
2. All Director Generals (IR/Customs)  
3. All Chief Collectors/Collectors Customs

Subject: **SOP FOR ISSUANCE OF RETIREMENT & PREMATURE/VOLUNTARY RETIREMENT NOTIFICATION, SUBMISSION OF PENSION PAPERS, AND REQUEST FOR LEAVE ENCASHMENT**

I am directed to refer to the subject cited above and to say that while submitting the cases of retirement, pension papers and encashment of LPR for officers of field formations, the following documents must be attached with the application:

**I. RETIREMENT NOTIFICATION:**

- (i) Application of the officer along with attested copies of CNIC and payslip
- (ii) Service book and matriculation certificate **(in original)**
- (iii) Prescribed certificate regarding disciplinary and criminal proceedings **(format enclosed)**
- (iv) Even if an officer does not submit application to the head of field formation for issuance of his/her retirement notification, it shall be incumbent upon the respective head to submit documents to the Board for issuance of retirement notification at least 3 months prior to his/her superannuation

**II. PREMATURE/VOLUNTARY RETIREMENT:**

The option for pre-mature/voluntary retirement after rendering 25 years of qualifying service shall be submitted along with all requisite documents mentioned above **at least 06 months** before the date of voluntary retirement with specific recommendations of the concerned Head of the field formation.


**III. PENSION CASES:**

- (i) Each page of pension papers must be **signed and stamped (by name)** by the DDO/Account Officer concerned and countersigned by the respective Chief Commissioner/Director General/Chief Collector/ Collector
- (ii) Pension application along with three attested photographs
- (iii) **LPC (in original)** issued by concerned AGPR/Sub-Offices of AGPR or District Accounts Officer (as the case may be)
- (iv) CNIC of the pensioner
- (v) Prescribed certificate regarding disciplinary and criminal proceedings **(format enclosed)**
- (vi) No column of the pension papers should be left blank. Even if it is NIL, the same may be incorporated. Any irrelevant or inapplicable columns should be struck down
- (vii) While forwarding the pension papers, the respective Chief Commissioner/Director General/Chief Collector/Collector shall invariably

submit recommendations about the release of full pension on the basis of satisfactory service of the pensioner or to withhold any portion of pension recording reasons thereof with evidences, in the relevant column, for decision by the Sanctioning Authority.

**IV. LEAVE ENCASHMENT/LPR:**

- (i) Leave admissibility certificate duly signed and stamped by the concerned officer of AGPR/ Sub-Offices of AGPR/District Account Officer
  - (ii) In case of leave encashment, a certificate stating that the officer has not availed any kind of leave (**except casual leave**) during the last year of his/her service. In case leave is availed during last year, the details of leave availed, its nature and period with dates are to be specifically mentioned.
  - (iii) Attested copy of retirement notification issued by the Board.
2. In case an application is not received with complete documentation, it will be returned with a copy of SOP indicating missing documents.
3. This issues with approval of the Member (Administration), FBR.

  
**(Sardar Omer Sharif)**  
Secretary (Mgt-IR-IV)

Distribution:

- i. Chief (FATE) for placement on Admin Notice Board on FBR's website
- ii. All Secretaries/Second Secretaries (IR-Management and Customs-Management)
- iii. Secretary (S&M), FBR (HQ)

## **Certificate**

It is certified that on the basis of detailed scrutiny of service record of (Name, designation, and present place of posting), there are no pending disciplinary proceedings nor are being contemplated against the officer under E&D Rules 1973.

2. It is further certified that the no reference has been filed nor any investigation has been initiated against the officer by any anti-corruption agency, federal or provincial.

3. It is further certified that FTO/Federal Ombudsman has not recommended any adverse action or initiation of disciplinary proceedings against the said officer.

**Name:**\_\_\_\_\_

**Designation:**\_\_\_\_\_  
(This certificate must be signed by the relevant  
Chief Commissioner/Commissioner/ Director  
General/Director/Chief Collector/ Collector.)

**Stamp:**\_\_\_\_\_