

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

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C.No.27(19)MIR-IV/2020/97155-R

Islamabad, the 2<sup>nd</sup> July, 2021

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

Subject: **SOPs FOR ISSUANCE OF RETIREMENT & PREMATURE/ VOLUNTARY RETIREMENT NOTIFICATION, SUBMISSION OF PENSION PAPERS AND REQUEST FOR 365 DAYS LEAVE ENCASHMENT**

In supersession to Board's earlier SOPs issued vide No. 25(20)MIR-IV/2016 dated 10.12.2020 and No. 27(19)MIR-IV/2020 dated 19.02.2021, I am directed to state that while forwarding the cases of retirement, pension papers and encashment of LPR for officers/officials of field formations, the following documents must be submitted with the application:-

**i. RETIREMENT NOTIFICATION:**

- (i) Application of the officer along with attested copies of CNIC and payslip
- (ii) Service Book & Matriculation Certificate (**in original**)
- (iii) Prescribed certificate regarding disciplinary and criminal proceedings in original duly signed, stamped and diarized. (**Specimen Attached**).
- (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 **15 months** prior to his/her superannuation as per **Establishment Division O.M. No. 302/RP/PWO/2017-18 dated 03.08.2017**.

**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 Head of office i.e. Chief Commissioner/ Chief Collector/ Director General/ Commissioner/ Collector/ Director.
- (ii) 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.
- (iii) Pension application along with three attested Photographs.
- (iv) LPC (**in original**) issued by concerned AGPR/sub-offices of AGPR or District Accounts Officer (as the case may be).
- (v) CNIC of the pensioner.

- (vi) Prescribed certificate regarding disciplinary and criminal proceedings/no pending demand / no pending PERs in original duly signed, stamped and diarized. (**Specimen Attached**).
- (vii) While forwarding the pension papers, the respective Chief Commissioner/ Chief Collector/ Director General/ Commissioner/ Collector/ Director 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 by the Board and concerned ADC/ DC(HQs) as well as Admin Officer shall personally be responsible for this lapse.

3. This issues with approval of the Member (Admn/ HR), FBR.

(Adil Riaz)  
Second Secretary (HRM-V)

Distribution:

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

**GOVERNMENT OF PAKISTAN**

Office of the \_\_\_\_\_

\*\*\*\*\*

C.No. \_\_\_\_\_

Date: \_\_\_\_\_

**CERTIFICATE OF OFFICERS/OFFICIALS**

It is certified on the basis of detailed scrutiny of service record of (Name, designation, and present place of posting), his date of birth on CNIC, Service Book and matriculation certificate matches. There is no alteration on any document, according to which his date of superannuation is \_\_\_\_\_. Moreover, neither any disciplinary proceedings are pending against the officer/official nor are being contemplated against him under relevant E&D Rules.

2. It is further certified that no reference has been filed nor any inquiries/ investigation has been initiated against the official by any anti-corruption agency. Moreover, officer/ official has not entered into any plea-bargain or voluntary return with any Anti-Corruption Agency. Moreover, FTO/Federal Ombudsman has not recommended any adverse action or initiation of disciplinary proceedings against the said officer/ official.

**Specific endorsement (if any):** \_\_\_\_\_

**(Head of Office)**

Chief Commissioner/ Chief Collector/ Director General/  
Commissioner/ Collector/ Director

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



**FOR PENSION PAPERS**

**GOVERNMENT OF PAKISTAN**

Office of the \_\_\_\_\_

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C.No. \_\_\_\_\_

Date: \_\_\_\_\_

**CERTIFICATE FOR BS-16 OFFICERS / OFFICIALS**

It is certified on the basis of detailed scrutiny of service record of (Name, designation, and present place of posting), that neither any disciplinary proceedings are pending against the officer nor are being contemplated against him under relevant E&D Rules.

2. It is further certified that the no reference has been filed nor any inquiries/ investigation has been initiated against the official by any anti-corruption agency. Moreover, officer/ official has not entered into any plea-bargain or voluntary return with any Anti-Corruption Agency. Moreover, FTO/Federal Ombudsman has not recommended any adverse action or initiation of disciplinary proceedings against the said officer/ official.

3. It is also certified that no liability whatsoever / demand / arrear is outstanding against the retiring officer.

**(Head of Office)**

Chief Commissioner/ Chief Collector/ Director General/  
Commissioner/ Collector/ Director

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

**FOR PENSION PAPERS**

**GOVERNMENT OF PAKISTAN**

Office of the \_\_\_\_\_

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C.No. \_\_\_\_\_

Date: \_\_\_\_\_

**CERTIFICATE FOR BS-17 & ABOVE OFFICERS**

It is certified on the basis of detailed scrutiny of service record of (Name, designation, and present place of posting), that neither any disciplinary proceedings are pending against the officer nor are being contemplated against him under relevant E&D Rules.

2. It is further certified that the no reference has been filed nor any inquiries/ investigation has been initiated against the official by any anti-corruption agency. Moreover, officer/ official has not entered into any plea-bargain or voluntary return with any Anti-Corruption Agency. Moreover, FTO/Federal Ombudsman has not recommended any adverse action or initiation of disciplinary proceedings against the said officer/ official.

3. It is also certified that no inquiry is pending with the retiring officer as an **"Inquiry Officer"** nor PERs of any officer are pending with him being **"Reporting / Countersigning officer"**.

4. It is also certified that no liability whatsoever / demand / arrear is outstanding against the retiring officer.

**(Head of Office)**

Chief Commissioner/ Chief Collector/ Director General/  
Commissioner/ Collector/ Director

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