

**GOVERNMENT OF PAKISTAN  
(REVENUE DIVISION)  
FEDERAL BOARD OF REVENUE  
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C. No. 8(71) S (P.A)/2021

Islamabad, the 23<sup>rd</sup> August, 2021

**All Chief Commissioners Inland Revenue,  
LTOs/CRTOs/RTOs**

**Director General,  
Directorate of Intelligence and Investigation-IR, Islamabad**

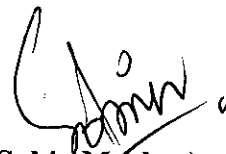
**All the FBR Panel Advocates**

**SUBJECT: - STANDARD OPERATING PROCEDURES (SOPs) FOR DELISTING OF FBR PANEL ADVOCATES**

I am directed to refer to the subject cited above and to say that it has been observed by the competent authority that the procedure for delisting of the FBR panel advocates has not been defined anywhere in the previous policies. This scenario leaves a vacuum in the smooth monitoring of the FBR Panel Advocate's performance. Therefore, the Standard Operating Procedures (SOPs) are hereby defined which shall be followed henceforth for delisting of the FBR panel advocates under different situations:

1. On receipt of complaint against a panel advocate from the field formation or adverse remarks passed by any court in an order, or complaint from any other quarter or the Board on its own motion, a show cause notice shall be issued by legal wing to the advocate to provide him opportunity to explain his position.
2. In case where unsatisfactory annual performance review report is received from the field formations, show cause notice shall be issued to the advocate after obtaining comprehensive report from the field formation regarding the performance of that advocate.
3. The advocate shall be given ten (10) days time to submit his explanation in response to the show cause notice issued.
4. The advocate shall be provided an opportunity of being heard in the Board at the Chief or Secretary level.
5. Where the advocate fails to submit his response to the show cause notice by the due date or fails to appear for personal hearing in the Board on the date and time fixed, without any plausible reason, he shall be given another seven (07) days to submit his explanation or appear for personal hearing .

6. If the advocate's response to the show cause notice is not received till the expiry of the extended time, the advocate shall be delisted without further notice.
7. After considering the response/explanation submitted by the advocate and keeping in view overall facts and circumstances of the case, a panel advocate may either be delisted or issued a warning letter.
8. In case where the advocate does not show sustained improvement in his performance even after issuance of two warning letters, the advocate shall be delisted immediately without further notice.
9. Power of attorney in the cases already assigned to the advocate so delisted shall be withdrawn and the remaining 50% fee shall be withheld. The cases shall be reassigned to some other lawyer by the field formation or FBR, as the case may be, on the fee to be decided by the Board or the field formation, which in no case shall exceed fees prescribed vide Board's letter dated 12.11.2020.
10. During the pendency of proceedings under this letter, the membership of an advocate on the panel of FBR shall remain suspended.
11. If found appropriate, the name of delisted advocate shall be included in the list of blacklisted lawyers and placed on the FBR website. The same shall also be communicated to the Ministry of law and Justice for circulation to other ministries and government departments.
12. Field formation shall also submit report regarding the advocates who have not been assigned any cases from the field formation (dormant lawyers) for last three consecutive years, stating the reason for not assigning cases.
13. After obtaining report regarding dormant lawyers from the field formations, those lawyers shall be delisted who were not assigned cases due to incompetence, overall bad reputation or misconduct.
14. In case the lawyer opts for voluntary delisting, he shall be required to submit a formal request in this regard and continue to represent the department till the finalization of the cases already assigned to him.



**(Sobia Mazhar)**  
Secretary (Panel Advocates)

Copy to:

1. SA to Chairman, Federal Board of Revenue, Islamabad
2. All Members, Federal Board of Revenue, Islamabad