

**Government of Pakistan  
Revenue Division  
Federal Board Of Revenue  
(Administration/HR Wing)**

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F. No. 1(7)Trans-Policy/2020-MIR-III/129749-R Islamabad, the 10<sup>th</sup> September, 2021

**Subject: Promotion of IRS and PCS Officers – Instructions Regarding**

The Inland Revenue Service (IRS) and Pakistan Customs Service (PCS) are specialized cadres for administration of fiscal statutes, enforcement of laws, revenue collection and formulation of fiscal policy. The IRS and PCS officers once recruited through FPSC as Assistant Commissioner-IR or as Assistant Collectors Customs are promoted through to higher posts in their respective cadres as well as higher posts at the Board. They are expected to effectively implement fiscal laws in the field formations as well as provide input for policy formulation. On the basis of current posting pattern of both the services (IRS and PCS) officers can be broadly classified into three categories: a) Board Birds; b) Field Operators; & c) Deputationists.

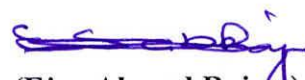
2. It has been observed that Board Birds do not want to go out of Head Office and continue to stick onto staff positions. Field Operators do not prefer to get off-field and do Head Office and Staff work, and deputationists try to stay outside the Department and return only as and when needed. The trend results in an institutional failure to groom well-rounded officers to undertake statecraft in an optimal fashion. This situation is unacceptable and runs counter to the forward-march implementation of the institution.

3. It is also worth-mentioning that Promotion Boards while considering officers for promotion to the higher posts tend to give substantial weightage to the officers who have varied experience particularly in the field. Therefore, the Promotion Boards, while recommending officers for promotion to higher posts, legitimately expect that the officers must have served both in the field, for substantial part of service, as well as at the Board for a minimum duration. The right of the officer for promotion may likely to get prejudiced merely on the grounds that the officer has little or no experience of working against the field

positions. Therefore, all officers are required to have served both in the field formations as well as at the Headquarters so that their chances of promotion to higher posts may not get compromised. Likewise, the deputationists staying out of the Department for longer periods of time might not be recommended for promotion by the Promotion Boards, which would be quite in line with the organizational imperatives.

4. In view of the above all IRS and PCS officers are informed to be vigilant about legitimate expectations of FBR/Promotion Boards regarding their balanced experience base and postings in the field formations and FBR (HQ), so that their right to promotion is not prejudiced only on account of lack of relevant experience in field. The responsibility to design a decently balanced career path rests both on the institution as well as the officer – in fact, more on the latter.

5. These instructions come into effect immediately.

  
(Ejaz Ahmed Bajwa)  
Chief (HRM-IR)

**Circulation:**

1. SA to Revenue Secretary, Chairman FBR, FBR (HQ), Islamabad.
2. All Members, FBR (HQ), Islamabad.
3. All Chief Commissioners, Chief Collectors, Director Generals.
- ✓4. Web Master, FBR (HQ), Islamabad.