

GOVERNMENT OF PAKISTAN
(Revenue Division)
FEDERAL BOARD OF REVENUE
(Admn/HRM Wing)

C. No 2(8)Secy(IJP-Lit)/2017/148157-R

Islamabad, the 30th June, 2022

From: Aisha Farooq,
Chief (Training & Development)

To: 1. All Chief Commissioners Inland Revenue, LTUs/CTOs/RTOs.
2. All Chief Collectors of Customs.
3. All Director General (Inland Revenue)/Customs.
4. All Commissioners Appeals-IR.
5. All Advocates/Counsel of FBR
(by name having assignment of special/IJP/performance allowance Cases)

Subject:- ORDER DATED 30.05.2022 IN CIVIL PETITIONS NO. 118 TO 133 OF 2020 TITLED MEHTAB RASHEED RANA AND OTHERS PASSED BY THE HON'BLE SUPREME COURT OF PAKISTAN.

Kindly find enclosed herewith a copy of Order of the Hon,ble Supreme Court of Pakistan on the subject referred above with a view to make it convenient for all concerned to proceed further in the light of above referred order of the Apex Court in the cases/issues pertaining to claims of special/performance/IJP allowance.

2. The Hon,ble Supreme Court of Pakistan in its above referred order has validated that special/performance/IJP allowance is payable only to those employees who were selected and posted to serve in reform units of FBR. The operative part of the Order is reproduced below for ready reference:

"In this view of the matter, these petitions are converted into appeals and allowed. The impugned judgment is set aside. It is held that the respondents are entitled to receive special allowance from the date of their respective posting in concerned reform units as per the notifications/circulars applicable to them and not from any earlier date".

3. In the light of above cited Order, all cases which are identical/similar and fall under your jurisdiction may please be disposed off as per directives of Apex Court.

4. This issues with the approval of Member (Admin/HR), FBR.

Encl: As above.

Copy to:-

1. SA to Chairman, Federal Board of Revenue.
2. All Members, Federal Board of Revenue.
3. Chiefs (Admin & Finance/HRM-IR/HRM-Lit/Customs)
4. Chief (PR), FBR with the request to upload the above order of Apex Court on the Admin Notice Board of FBR's official website.
5. Secretary (Expenditure)
6. Legal Advisor of Board.

Handwritten signature of Aisha Farooq
(Aisha Farooq)
Chief (T & D)
30/6/22

Handwritten note: Please proceed

Handwritten initials: W/M

Handwritten date: 1/7/22

79/n

IN THE SUPREME COURT OF PAKISTAN
(APPELLATE JURISDICTION)

PRESENT:

MR. JUSTICE IJAZ UL AHSAN
MR. JUSTICE MUNIB AKHTAR
MR. JUSTICE SAYYED MAZHAR ALI AKBAR NAQVI

CIVIL PETITIONS NO.118 TO 133 OF 2020

(Against the judgment dated 20.11.2019 of the Federal Service Tribunal, Islamabad passed in Appeals No.4623(R)CS to 4629(R)CS/2017 and 395(R)CS to 403(R)CS/2018)

Govt. of Pakistan through Chairman
Federal Board of Revenue, Islamabad etc. In C.Ps.118, 119,
120, 121, 122, 123
and 124/2020

Federal Board of Revenue (FBR) Islamabad
through its Chairman etc. In C.Ps.125, 126,
127, 128, 129, 130,
131, 132 and
133/2020

...Petitioner(s)

VERSUS


Mehtab Rasheed Rana In C.P.118/2020
Muhammad Yousaf In C.P.119/2020
Muhammad Raza Farooqi In C.P.120/2020
Raza Ali Shah In C.P.121/2020
Nasir Kamran In C.P.122/2020
Idrees Qaiser In C.P.123/2020
Khalid Mehmood In C.P.124/2020
Mehram Ali Kalehro In C.P.125/2020
Altaf Hussain In C.P.126/2020
Manzoor Hussain Jatoi In C.P.127/2020
Mukhtiar Ahmad Jagirani In C.P.128/2020
Jamil Ahmad Solangi In C.P.129/2020
Liaqat Ali Mehar In C.P.130/2020
Muhammad Arif Qureshi In C.P.131/2020
Rajab Ali Mehar In C.P.132/2020
Jamaluddin In C.P.133/2020

...Respondent(s)

For the Petitioner(s): Hafiz S. A. Rehman, Sr. ASC
Mr. Muhammad Sharif Janjua, AOR
Mr. Rehmat Ullah, 2nd Secy. FBR
(In all cases)

For the Respondent(s): M/s Altaf Hussain, Jamil Ahmed
Solangi and Jamaluddin in person
(In C.Ps. 126, 129 & 133/2020)

ATTESTED


Senior Court Associate
Supreme Court of Pakistan
Islamabad

Nemo
(In C.Ps. 118 to 125, 127, 128 and 130 to
132 OF 2020)

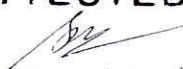
Date of Hearing: 30.05.2022

ORDER

IJAZ UL AHSAN, J.- Leave to appeal is sought against the judgment of the Federal Service Tribunal, Islamabad ("**Tribunal**") dated 20.11.2019. Through the impugned judgment, a number of appeals filed by the respondents were allowed and it was held that the special allowance/IJP allowance ("**the Special Allowance**") equal to 100% of the basic pay of the respondents was payable to them from the date of their joining the reform units/posting. It was further directed that the judgment was applicable *mutatis mutandis* to all the appeals before the Tribunal. It was also directed that the judgment be considered at *rem* which would not only save time and unnecessary litigation but also expense of employees who did not have resources to indulge in litigation.

2. The moot question between the parties is the date with effect from which the allowance in question was payable. While the respondents claim that the allowance in question was payable from the date of their appointment in the department, the argument of the learned counsel for the petitioner is that being a special allowance, it was payable only to those who had been selected and posted to serve in reform units of FBR where such employees were to serve. It is clear and obvious to us that the respondents were posted to serve in the relevant reform units in the year 2007 in different months. It is admitted by both the sides that the respondents have been receiving the special allowance with effect from the said date. We find substance in the argument of the

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Senior Court Associate
Supreme Court of Pakistan
Islamabad

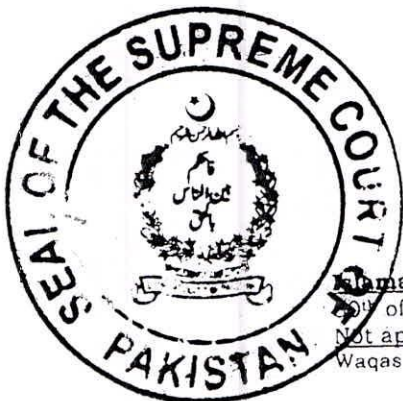
learned counsel for the petitioner that in light of the various circulars issued by the petitioner as well as the judgments pronounced by this Court in a number of cases, being a special allowance the same was payable only to employees working in specified departments with effect from the dates on which such employees had been selected through a selection process and posted to serve the reform units. We are not persuaded by the argument of the respondents, some of whom are present in person, that they were entitled to such allowance from the date of their initial appointment in the FBR and not from the date they were posted to serve in reform units. In all the relevant circulars such intent is clear which appears to have been misinterpreted by the Tribunal.

3. In this view of the matter, these petitions are converted into appeals and allowed. The impugned judgment is set aside. It is held that the respondents are entitled to receive special allowance from the date of their respective postings in the concerned reform units as per the notifications/circulars applicable to them and not from any earlier date.

Sd/-J
Sd/-J
Sd/-J

Certified to be True Copy

[Signature]
**Senior Court Associate
Supreme Court of Pakistan
Islamabad**



Islamabad, the
30th of May, 2022
Not approved for reporting
Waqas Naseer/*

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Compared by: [Signature]

Received by: R. Nadeem Adv.