

Government of Pakistan
Revenue Division
Federal Board of Revenue
[Admn/HR Wing]

C.No. 25(6)M/HR.IR-VI/2026

Islamabad, the 14th July, 2026

To: **All Directors General & Chief Commissioners IR**

Subject: **CLARIFICATION REGARDING APPOINTMENT UNDER MEDICAL INVALIDATION POLICY**

I am directed to refer to Establishment Division's OM No.4-20/2021-CP.I dated 10th July, 2026 (**copy enclosed for ready reference**) on the above subject and to request that the pending cases of contract appointment under Establishment Division's OM No.4/1/2005-CP.I dated 13th April, 2005, of spouse/one child of retired civil servants, who were permanently disabled during service, where the right of such appointment had accrued **on or before 17.10.2024** and the spouse/child had applied within one year after the retirement of permanently disabled civil servant, may please be forwarded to the Board on the **enclosed format**, duly verified by the concerned ADC/DCIR concerned.

2. In addition to the above, copies of the following documents, duly attested by the respective ADCIR/DCIR(Hqrs), are also required to be forwarded to the Board in each case separately: -

- (i) Report of authorized Medical Board.
- (ii) Retirement Order/Notification of the medically retired civil servant.
- (iii) Application for appointment in (BS-01 to 10) under the policy.
- (iv) Matric Certificate or any other qualification Certificate, CNIC and Domicile Certificate of applicant spouse/child.
- (v) Domicile Certificate of applicant spouse/child.
- (vi) Family Registration Certificate (FRC) in respect of medically retired civil servant.
- (vii) Certificate, duly signed by the respective ADC/DCIR (Hqrs) and countersigned by the concerned DG/CCIR to the effect that no other spouse or son or daughter of medically retired civil servant, included in the list, has earlier been appointed under the contract policy circulated vide Establishment Division's OM dated 13.04.2005.
- (viii) Certificate, duly signed by the respective ADC/DCIR(Hqrs) and countersigned by the concerned DG/CCIR, to the effect that the retired civil servant or his spouse/child had applied for appointment within one year after the retirement of the permanently disabled civil servant.

3. All Directors General/Chief Commissioners Inland Revenue are requested to kindly ensure submission of all pending cases **within one month, positively**. The offices, where no such case is pending, are also required to submit a "NIL" report to the Board. Each Directorate General and LTO/CTO/MTO/RTO shall forward a consolidated list of all such cases alongwith requisite documents and no individual application shall be entertained for processing by the Board.

Encl: **As above**

Wasim 14/07/26
(Muhammad Wasim)
Second Secretary (M/HR.IR-VI)

Copy to:

- Chief (Management/HR-IR), FBR (HQs), Islamabad.
- The Second Secretary (Automation / SSM), FBR.
- Web-Master (PRAL) for placement of the same on Notice Board of FBR's Website.

**GOVERNMENT OF PAKISTAN
CABINET SECRETARIAT
ESTABLISHMENT DIVISION**

F.No.4-20-2021-CP-I

Islamabad the 10th July, 2026

OFFICE MEMORANDUM

Subject: **CLARIFICATION REGARDING APPOINTMENT UNDER MEDICAL
INVALIDATION POLICY**

The undersigned is directed to refer to the subject cited above and to stated that the subject policy has been examined in this division and it is stated that the pending cases of appointment, under O.M No.4/1/2005-CP-1 dated 13th April 2005, of spouse / one child of retired civil servants who were permanently disabled during service, where the right of such appointment had accrued on or before 17-10-2024 prior to the judgement of the Supreme Court of Pakistan in the case CP. No 3390/2021 titled Muhammad Jalal Vs FoP on 18-10-2024 and the spouse / child had applied within one year after the retirement of a permanently disabled civil servant, may be processed for appointment in light of judgement of the Federal Constitutional Court of Pakistan in F.C.P.L.A Nos 508,591,346, 347, 348, 589, 267, 593, 130 and 353/2025 dated 27-02-2026 read with the legal opinion rendered vide Ministry of Law and Justice's letter No F.1(199)/2025-AAG-1 dated 18th March, 2025, provided other conditions mentioned in the O.M dated 13th April, 2005 are fulfilled.

2. It is also added that in case of children who were minor at the time of announcement of the Supreme Court Judgement, the time limit of one year will start from the date he / she attains the age of 18 years. Their cases may therefore be processed accordingly.

3. All Ministries / Divisions are requested to ensure compliance to the aforementioned clarification / instructions and also circulate the same to the attached departments and sub-ordinate offices under their administrative control for implementation in letter and spirit.


(Ayesha Ehtesham)
Section Officer (CP-I)
Tele: 051-9208610

Put up for Circulation.

**All Secretaries / Additional Secretaries In-charge, Ministries / Divisions,
CGA, AGPR, AGs, MAG, Islamabad / Rawalpindi**

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13/07
Supdt*

**LIST OF PENDING CASES FOR CONTRACT APPOINTMENT UNDER CONTRACT POLICY AS AMENDED VIDE
ESTABLISHMENT DIVISION'S OM NO.4/1/2005-CP.I DATED 13.04.2005**

S.#	Name of civil servant who permanently disabled while in service and retired from service on medical grounds, alongwith his date of birth and date of entry into service.	Date of retirement on medical grounds	Name of spouse/child who applied for appointment	Date of receipt of application for appointment either from medically retired civil servant or his spouse/child	Date of birth of spouse/ child, whose appointment was applied	Qualification of the applicant (spouse/ child)	Vacant Post (BS-1 to 10), against which the applicant can be considered having fulfilled the conditions laid down in the relevant recruitment rules.	Vacancy position of all posts in BS-1 to 10 in the concerned office.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

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Government of Pakistan
Cabinet Secretariat
Establishment Division

No. 4/1/2005-CP-I

Islamabad, the 13th April, 2005

Office Memorandum

Subject:- CONTRACT APPOINTMENT.

The undersigned is directed to refer to Establishment Division's Office Memorandum No. 8/10/2000-CP.I dated 21st March, 2000 (amended from time to time) on the above subject and to state that the Prime Minister has been pleased to approve substitution of Para 1 (iii) (c) of the said O.M. with the following:-

"The condition of open advertisement may also be relaxed by the Prime Minister for the purpose of appointment on contract basis of widow/widower or one child of a deceased civil servant who dies during service and wife / husband or one child of a serving civil servant who becomes "permanently disabled during service" and he / she takes retirement from service provided that such special dispensation may be allowed only for appointment to posts in BS-10 and below".

"Provided further that the widow/widower or a child of a civil servant who dies during service, and wife/husband or a child of a serving civil servant who becomes "permanently disabled during service" and he / she takes retirement from service will have to apply for contract appointment within one year after the death of a civil servant or retirement of a permanently disabled civil servant. In case of a minor child of a civil servant, the one year period will start from the date he/she attains the age of 18 years".

Muhammad Hassan Khan Niazi
(Muhammad Hassan Khan Niazi)
Section Officer (CP.I)
Phone No. 9208610

All Ministries / Divisions /
Departments.

Office of the
ADDITIONAL ATTORNEY GENERAL FOR PAKISTAN
Supreme Court Building, Islamabad

No. F.1(199)/2025-AAG-I

Islamabad, the 18th March, 2025

Subject: - REQUEST FOR APPOINTMENT UNDER PRIME MINISTERS
ASSISTANCE PACKAGE ON PERMANENT BASIS WITHOUT
ADVERTISEMENT

LEGAL OPINION

This is with reference to your letter No. F.NO.762/2024-LAW-I, dated 12th March, 2025, wherein, legal opinion was once again sought from this office regarding the subject-titled matter.

2. It is reflected from the record that a vested right had already been created in favour of the applicant, upon attainment of 18 years of age on 18-05-2024, under the package revised by the Establishment Division, vide O.M. No. 8/23/2021-E-2(Pt) dated 23-12-2022.
3. The Judgement of the Supreme Court of Pakistan, in the case titled as "General Post Office, Islamabad & others vs Muhammad Jaleel", was rendered on 18-10-2024. Owing to the fact that a vested right came into existence in favour of the applicant on 18-05-2024, before the Supreme Court rendered its judgement, it is not clear as to why the Ministry of Foreign Affairs did not give the benefit of the Prime Minister's Assistance Package to the Applicant and did not appoint him during the intervening 5 months period.
4. Even otherwise, the Ministry of Foreign Affairs had reached a decision to appoint the applicant on a 5-year contract basis upon attainment of 18 years of age, vide its Letter No. Estt (VI)-5/35/2018, dated 2-11-2020. However, the Ministry's aforesaid decision was not complied with and implemented when the applicant attained the age of 18 years.

5. Moreover, while reiterating the contents of the earlier opinion rendered by this Office's letter dated 21-01-2022, Military O.M. No BBT-(VI)-0573/2018 dated 02-12-2024 was never challenged before the Islamabad High Court and as such the order dated 6-12-2022 did not restrain the Ministry from making appointments under the said Office Memorandum. Even otherwise, the applicant was not a party in the said proceedings before the Islamabad High Court; thus, the Islamabad High Court's interim order was in personam and only applied inter se the parties before the Islamabad High Court. As such, such interim order could not be made the basis for non-appointment of the applicant.

5. In view of the foregoing legal and factual analysis, the applicant had a vested right on attaining 18 years of age, as on 18-05-2024. Therefore, he was entitled to the Prime Minister's Assistance Package from 18-05-2024 till 18-10-2024. The Supreme Court has itself, in paragraph 25 of its judgement, protected appointments made prior to its ruling. The applicant's non-appointment in the intervening period does not preclude him from being given the benefit of the Prime Minister's Assistance Package. Needless to say, the delinquency of the Ministry of Foreign Affairs cannot be made a legal basis for frustrating the vested rights of the applicant.

6. This issues with the approval of the Learned Attorney-General for Pakistan.


(CH. AMIR REHMAN)
Additional Attorney General for Pakistan

FEDERAL CONSTITUTIONAL COURT OF PAKISTAN
(Appellate/Original Jurisdiction)

Present:

Justice Aamer Farooq
Justice Syed Arshad Hussain Shah

F.C.P.L.A.Nos.508, 591, 346, 347, 348, 589, 267, 593, 130 AND 353 OF 2025

(Against order dated 31.10.2025, 02.09.2025, 09.10.2025, 01.10.2025 & 04.09.2025 passed by the High Court of Sindh, Circuit Court, Larkana in C.P.Nos.D-1246, D-703, D-669, D-871, D-823, D-866, D-733, D-675, D-445 & D-842 of 2025)

The Province of Sindh -

...Petitioner(s)
(in all cases)

Versus

Muhammad Rizwan Khan &
others
Faiza & others
Saqib Javed & others
Aamir Ali & others
Anmol & others
Muhammad Arif & others
Zangi Khan & others
Sheeraz & others
Asif Ali & others
Mujeebullah & others

in F.C.P.L.A.508/2025
in F.C.P.L.A.591/2025
in F.C.P.L.A.346/2025
in F.C.P.L.A.347/2025
in F.C.P.L.A.348/2025
in F.C.P.L.A.589/2025
in F.C.P.L.A.267/2025
in F.C.P.L.A.593/2025
in F.C.P.L.A.130/2025
in F.C.P.L.A.353/2025

...Respondent(s)

For the Petitioner(s) : Mr. Ahsan Hameed Dogar,
Addl. Adv. General, Sindh
Mr. Ali Safdar Depar,
Asst. Adv. General, Sindh

For the Respondent(s) : N.R.

Date of Hearing : 27.02.2026

ORDER

AAMER FAROOQ, J: The controversy, in the present case, involves the decision of learned Sindh High Court, whereby writ petitions filed by the respondents, were accepted and appropriate direction(s) were made to the petitioner to appoint them on the deceased son/spouse quota.

2. Learned Additional Advocate General, Sindh inter alia contended that in light of the judgment of the Supreme Court of Pakistan reported as General Post Office, Islamabad and others Vs. Muhammad Jalal

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A
Senior Court Associate
Federal Constitutional Court of Pakistan
Islamabad

appointment can be made on that basis. It was further argued that right in favour of respondents have not culminated inasmuch as the appointment letters had not been issued.

3. Heard.

4. As noted above, petitioner is aggrieved of acceptance of writ petitions of the respondents by learned Sindh High Court. The controversy pertains to the fact that respondents are spouse/children of the deceased Sindh civil servants and sought appointments on the basis of Rule 11-A of Sindh Civil Servants (Appointment, Promotion & Transfer) Rules, 1974 (the Rules). The Supreme Court of Pakistan vide judgment passed in case reported as General Post Office, Islamabad and others Vs. Muhammad Jalal (PLD 2024 SC 1276) struck down Rule 11-A *ibid* and petitioner now seeks benefit thereof on the basis that since the Rule is no longer in the field, no appointment can be made. The nub of the controversy is that at the time when the judgment of the Supreme Court of Pakistan *supra* was handed down, had the right accrued in favour of the respondents? In this regard, the relevant event, which resulted in the accrual of the right, was the death of the civil servant. As and when the death of a civil servant takes place, one of the children and/or spouse acquires the right to be appointed in the civil service. The process of application and/or a formal appointment letter are administrative acts. Since right had accrued in favour of private respondents, hence judgment of the Supreme Court does not come in their way for appointment on deceased employee children/spouse quota. It is trite law that judgments of the Supreme Court operate prospectively and not retrospectively¹. Even otherwise, the Supreme Court in a subsequent decision², clarified that the judgment reported as PLD 2024 SC 1276 *supra* does not take away the accrued rights and/or

ATTESTED

Senior Court Associate
Federal Constitutional Court of Pakistan
Islamabad

law, we do not find any legal infirmity in the reasoning handed down by the learned Sindh High Court, in the impugned judgment, warranting interference.

5. For the above reasons, instant petitions are without merit and are accordingly dismissed. Leave is refused.



Islamabad
27.02.2026

Zawar/

APPROVED FOR REPORTING

Certified to be True Copy

Senior Court Associate
Federal Constitutional Court of Pakistan
Islamabad

Sd/J
Sd/J

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