

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

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

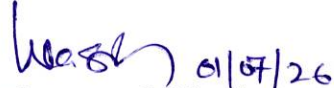
Islamabad, the 01st July, 2026

To: **All Chief Commissioners** Inland Revenue Field Formations.
All Director Generals Inland Revenue Field Formations.

Subject: **CLARIFICATION REGARDING EMPLOYMENT IN (BS 01-15)
OF WIDOW / SON / DAUGHTER'S OF GOVERNMENT
EMPLOYEES WHO DIE IN SERVICE UNDER PRIME
MINISTER ASSISTANCE PACKAGE.**

I am directed to enclose herewith a copy of Establishment Division's O.M.No.8/5/2019-E-2(PT) dated 24th June, 2026 on the above subject, which is self-explanatory for implementation in letter and spirit.

Encl: (As above);


(Muhammad Wasim)

Second Secretary (Mgt/HR.IR-VI)

CC:

- The Chief (Management/HR.IR), FBR.
- The Second Secretary (Automation / SSM), FBR.
- The Web-master, PRAL for uploading on FBR's Website.

**GOVERNMENT OF PAKISTAN
CABINET SECRETARIAT
ESTABLISHMENT DIVISION**

F. No. 8/5/2019-E-2(PT)

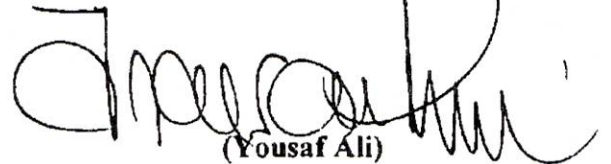
Islamabad, the 24th June, 2026

OFFICE MEMORANDUM

Subject: - **CLARIFICATION REGARDING EMPLOYMENT IN BS (01-15) OF 'WIDOW / SON / DAUGHTER' OF GOVERNMENT EMPLOYEES WHO DIE IN SERVICE UNDER PRIME MINISTER'S ASSISTANCE PACKAGE**

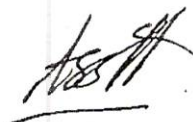
The undersigned is directed to refer to the subject cited above and to state that in compliance of Federal Constitutional Court's judgment dated 27-02-2026, passed in F.C.P.L.A. Nos.508, 591, 346, 347, 348, 589, 267, 593, 130 & 353 of 2025, it is clarified that all cases for appointment of one family member of deceased federal government employee under PMAP where death of an employee had occurred on or before 17-10-2024 (i.e. before the judgment of Supreme Court of Pakistan dated 18-10-2024) may be processed / decided in accordance with this Division's O.M No. 8/23/2021-E-2(pt) dated 23-12-2022, as per the judgment ibid of Federal Constitutional Court.

2. 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.


(Yousaf Ali)
Section Officer (E-2)
Tele # 9103653

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

W
30/6
Syed




30/06/26