GOVERNMENT OF PAKISTAN REVENUE DIVISION

FEDERAL BOARD OF REVENUE

No 2(3)/82-IR-II

Islamabad, 3rd August, 2012

From:

Muhammad Majid

Secretary (Management-IR-I) Federal Board of Revenue (Hq)

Islamabad.

To:

All DG's/Chief Commissioners-IR

Subject:

REVIEW AND UPDATION OF INTER-SE-SENIORITY OF INLAND

REVENUE SERVICE OFFICERS FROM 22ND CTP TO 30TH CTP.

I am directed to refer to the above subject and to say that in view of the officers' representations for review and updation of their inter-se-seniorities and in compliance to Islamabad High Court judgement in Writ Petition No 1586/2012 and the FST's directions in judgment in Appeals No 208(L)CS/2008 & 277(L)CS/2010 and Appeal No 107(L)CS/2010, a revised and updated inter-se-seniority from 22nd CTP to 30th CTP, officers of Inland Revenue Service, has been prepared and is attached. The source and nature of data obtained for preparation of inter-se-seniority is as under:-

S/No	Exam	Institution	Туре
1	CSS Results	Federal Public Service Commission (FPSC), Islamabad	Copies of CSS Results
2	CTP Results	Civil Services Academy (CSA), Lahore	Copies of CTP Results
3	STP Results	Directorate General of Training & Research-IR (DOT), Lahore	Copies of STP Results
4	FPOE Results	Federal Public Service Commission (FPSC), Islamabad	Copies of FPOE Results Passed in any attempt with number of Attempts to Pass FPOE

2. The officers belonging to these CTPs may file their objections, if any, through their IJP logins at HRMS on FBR Website or through letters (forwarded through proper channel) addressed to Chief (Management) FBR on or before **17.08.2012**. The Secretary Revenue Division has approved the following Committee to dispose of the representations, received against the inter-se-seniority.

1	Mr. Muhammad Asghar Ch	Chief (Management)	Chairman
2	Mr. Muhammad Majid*	Secretary (Management-IR-I)	Member
3	Mr. Shakeel Qaisar Kayani	Second Secretary (IR-II)	Member
4	Mr. Saleem Akhtar	Second Secretary (IR-III)	Member

- 3. Copies of judgment in W.P No 1586/2012, the FST judgment in Appeal Nos 208(L)CS/2008 & 277(L)CS/2010, in Appeal No 107(L)CS/2010 and Establishment Division's O.M dated 08.04.2011, which have been relied upon while preparing interse-seniority in addition to Occupational Groups and Services (Probation, Training, Seniority) Rules, 1990, are also attached for information of all concerned.
- 4. It is requested that the attached relevant inter-se-seniority may please be circulated to Inland Revenue Service Officers from 22nd CTP to 30th CTP, as the case may be, working under your administrative control and furnish the acknowledgment by 08.08.2012 positively.

Muhammad Majid Secretary (Management-IR-I)

Enclosed: As above

Copy to:

Member Admn/IR, FBR (Hq) Islamabad.

ii) Chief (Management), FBR (Hq) Islamabad.

^{*} Except for 26th CTP.

ORDER SHEET IN THE ISLAMABAD HIGH COURT, ISLAMABAD JUDICIAL DEPARTMENT:

WP No. 1586 of 2012, Fizza-Batool-Vs-Federation of Pakistan Etc:

1	S. No. of	Date of	Order with signature of Judge and that of parties or
	order	order/	counsel where necessary.
	proceedings	proceedings	

18-07-2012:

Miss Fizza Batool, Writ-Petitioner with counsel Barrister Faisal,

Malik Qamar Afzel, ASC for respondents 9, 11, Mr. M. Shoaib Shaheen, ASC for respondent No.10, Mrs. Misbah Gulnar Sharif, ASC for respondent-FBR:

Learned counsel for the petitioner prays for permission to withdraw this petition as, according to him, the respondents are going to address her grievances.

Conversely, learned counsel for respondent FBR tendered copy of OM dated 17th July, 2012, addressed to the petitioner wherein it is mentioned that after fixation of inter se seniority, her case would be presented before DSB for promotion and consequential benefits.

In such state of affairs, there left no need to proceed further with the instant constitutional petition which is dismissed as withdrawn in above background but with direction to the respondents to strictly follow the merit while considering the case of the petitioner, who in case of any grievance, may avail remedy, available to her under the law.

(MUHAMMAD ANWAR KHAN KASI) JUDGE

Examiner Supply Section Sanun e-Shahadai Control

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Judgment sheet

IN THE FEDERAL SERVICE TRIBUNAL, LAHORE BENCH

S. No.	Appeal No.	Appellant	Date of
1.	208(L)CS/2008	M. N	Institution
		Director, Directorate of Liternal Audit (Customs) 7-E, Model Town, Lahore	8005.80.60
	277(L)CS/2010	Munib Sarwar, Deputy Collector, Model Custom Collectorate, Lahore	02.11.2010

RESPONDENTS in Appeal No. 208(L)CS/2008:

- Federation of Pakistan through Secretary
 Establishment, Establishment Division, Islamab.ad
- 2. Chairman, Federal Board of Revenue, Islamabad
- Muhammad Mohsin Rafic , Additional Collector (OPS) Collectorate of Customs, Nabha Road, Lahore
- 4. Quratul-Ain-Dogar, Deputy Director, Federal Board of Revenue, Islamabad
- Irlan Javed, Deputy Director (PACCS) Custom House, Karachi
- Syed Asad Raza Rizvi, office of UNDOP through Federal Board of Revenue, Islamabad
- Rashied Habbib Khan, Additional Collector (OPS) MCC, Custom House, Pesnawar
- Sajjad Haider Jhin, Deputy Collector (PACCS)
 Custom House, Karachi
- Dr. Tahir Qureshi, Ministry of Industries and Special Intiatives, Islamabad (through Federal Board of Revenue, Islamabad)
- Muhammad Jamil Nasir Khan, Deputy Collector MCC Custom House, Nabha Road, Lahore
- 11. Ashraf Ali, Additional Colle ctor (OPS) MCC Custom House, Multan
- Eng. Riyaz Ahmad Memon, Federal Board of Revenue, Islamabad
- Dr. Muhammad Nadeem Memon, Deputy Collector. Directorate General of Intelligence & Investigation (FBR) Mauve Area, G-9/1, Islamabad
- 14: Shafiq Ahmad Latki, Deputy Director MCC (Preventive) Custom House, Karachi
- Raza, Deputy Director, Directorate General Of Training Custom House, Karachi
- Amjad-ur-Rehman, Second Secretary, Federal Board of Revenue, Islamabaci
- Sami-ul-Haq, Secretary, Fedural Board of Revenue. Islamabad

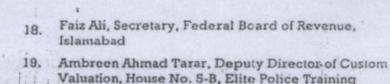


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(Rashid Ahmad Siddidui)
Assistant Englister
Feder & Service Transmit

PCA Karachi



School, Bedian Road, Lahore

- Imran Ahmad Ch. Additional Collector (OPS) MCC Custom House, Rawalpindi.
- Asif Abbas, Deputy Director, Directorate of Post Clearance Audit, 57-M Gulberg-III, Lahore
- Hasan Saqib Sheikh, Deputy Director, Office of the Chief Collector Customs (Nor h) Plot No.24, Mauve Area, G-9/1, Islamabad
- Muhammad Saqif Saeed, Deputy Director Customs (Preventive) Quaid-e-Azam International Airport, Karachi

RESPONDENTS in Appeal No. 277(L)CS/2010:

- 1. Chairman, Federal Board of Revenue, Islamabad
- 1-A. Federation of Pakistan through Secretary
 Establishment, Establishment Division, Islamabad
- Ms. Saima Aftab, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabad
- 3. Muhammad Anwar Chaudhary, Deputy Collector, Customs C/o Federal Board o' Revenue, Islamabad
- 4. Ms. Azmat Tahira, Deputy Col ector, Customs C/o Federal Board of Revenue, Islamabad
- 5. Zahid Habib Khan, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabad
- Syed Fawad Ali Shah, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabad
- Ahmad Kamal, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabad
- Fayaz Rasool, Deputy Collector, Customs C/o Federal Board of Revenue, Isl imabad

Abdul Waheed Marwat, Depu y Collector, Customs Tourist
 C/o Federal Board of Revenue, Islamabad

√10. Shafqat Ali Khan Niazi, Deputy Collector, Customs Intelligen & C/o Federal Board of Revenue, Islamabad Kanach

 Ms. Muneeza Majeed, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabad

12. Ms. Saadia Munib, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabad

 Basit Maqsood Abbasi, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabad

√14. Muhammad Tahir, Deputy Co. lector, Customs C/o
Federal Board of Revenue, Islamabad

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- Kh. Khurram Naeem, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabad
- Magsood Ahmed, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabad
 - Sana Ullah Abro, Deputy Collector, Customs Co. Federal Board of Revenue, Islamabad .17.
 - Muhammad Amir Thahim, Deputy Collector.
 - Customs C/o Federal Board of Revenue, Islamaha.: 18.
 - Muhammad Saleem Memon, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabaci
 - Ms. Nyma Batool, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabad 20.
 - Syed Naeem Akhtar, Deputy Collector, Customs C/o Federal Board of Revenue, Islamabad

:	17.05.2012
1	25.05.2012
	:

BEFORE:

Mr. Justice (R) Abdul Ghani Shaikh, Chairman

Mr. M. A. Aziz and

Mr. Muhammad Iqbal Shaikh, Members

(Appeal No. 208(L)CS/2008)

PRESENT:

Mr. Anwar Kamal, Advocate with appellant Khawaja Tariq Masood, Advocat 2 for FBR

Mr. M. Tariq Mahmood, Advocate for respondents

No.3,5,6,7,9,10,11,12,13,16 & 17 None for Establishment Division

(Appeal No.277(L)CS/2013)

Ch. Muhammad Aslam and Miar. Manzoor Hussain, Advocates with appellant Mr. M. Asif Hashmi, Legal Advisor for FBR

Mr. M. Tariq Mahmood, Advoca:e for respondents No.2,4,8,9,10,14 to 18.

None for Establishment Division

JUDGMENT

M. A. AZIZ, MEMBER: Appeals bearing Nos. 208(L)CS/2008 and No.277(L)CS/2010 have been remanded by the Hon'ble Supreme Cour! of Pakistan vide common judgment dated 12 01 2012 passed in Civil Appeals No.922/2011 and 26/2012 with the following direction:

"4. In the afore-referred circumstances, both these appeals are allowed, the impugned judgments are set aside. The appeals which culminated in the passage of the impugned





judgments shall be deemed to be pending and decided within a month of the receipt of this order by the Full Bench of the Tribunal to be headed by the Chairman after hearing the officers who are likely to be affected. The application of the appellant in Civil Appeal No.922/2011 which was not allowed by the Tribunal is directed to be allowed. The deletion of necessary party by the Tribunal in the second case is also set aside and the Tribunal shall issue notice to them and hear them. Parties would be free to raise all issues including the alleged anomaly in the rules. During the course of hearing of these appeals and in response to the prayer made by the respondents that the appellant be directed to maintain status quo with regard to further promotion. Masood Ahmed, Secretary Management, F.B.R. submitted that the apprehension of the respondents is misconceived because they are not in line for the next promotion as presently only one post for promotion to next grade i.e. BPS-19 is vacant and respondents are not being considered for that."

- group i.e. Customs and Excise Group. The appellant in Appeal No.208(L)CS/2008, by virtue of entry in service is senior to the appellant in Appeal No.277(b)CS/2010. Both appellants were unable to clear the Final Passing Out Examination conducted by the Federal Public Service Commission in the first attempt and cleared the examination in second attempt. Appellant in Appea No.208(L)CS/2008 challenged the provisional seniority list issued by the respondent-department in 2007, whereas the appellant in other appeal challenged the provisional seniority list issued in the year 2010, almost 10-12 years after they joined the service. We propose to deal with these appeals through this common judgment since both the appeals involve common question of law and almost identical facts.
- Ahmed Tarar), who is, now, an officer of the Customs and Excise Group, appeared for the Central Superior Service Examination held in 1996 i.e. 25th Common Training Programme. She had acquired second position in her occupational group. Also, as a probation he was successful in qualifying the mandatory Final Passing Out Examination in February, 2000. She was promoted to BS-18 as Deputy Collector on

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position in the provisional seniority list issued by respondent No 2 in 2007 by applying rule 7 of the Occupational Groups and Services (Probation, Training, Seniority) Rules, 1990 (hereinafter to be mentioned as Rules of 1990). She brought the grievance before this Tribunal by way of appeal which was allowed vide judgment dated 04.01.2010. The Federation of Pakistan and another respondent challenged that judgment in Civil Appeal No.922/2011 which was allowed by the Hon'ble Supreme Court of Pakistan and the matter was remanded in the terms noted hereinabove.

- 4. Appeal No.277(L)CS/2010. Appellant (Munib Sarwar) belongs to the Customs Group having joined the service through 26th Common Training Programme held in 1998. He had been placed at Serial No. 8 in his occupational group. He qualified the Final Passing Out Examination in second attempt in the year 2001. He was promoted to the post of Deputy Collector (BS-18) vide same order dated 13.08.2003, however, he was relegated to a lower position in the provisional semority list issued by respondent No.2 in the year 2010 by applying rule 7(4) of the Rules ibid. He brought the grievance before this Tribunal by way of an appeal which was allowed vide judgment dated 11.06.2011. Respondent No. 2 Federal Board of Revenue through its Chairman challenged that judgment before Hon'ble Supreme Court of Pakistan by way of Civil Appeal No.26/2012 which was allowed and the matter was remanded vide common judgment dated 12.01.2013. noted hereinabove.
- separate written objections. On behalf of Federation the main ground taken is that an officer qualifying Final Passing Out Examination in the first attempt would be senior to all those officers who qualified the examination in second or third attempt as the Cocupational Groups and Services (Probation, Training, Seniority) Rules, 1990 mandated. Further

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that rules 6 and 7 of the Rules ibid are ultra vires the parent law. The maintainability of appeals has also been challenged. On behalf of respondent No. 2, the Federal Board of Revenue, in addition to above, it is stated that the inter-se seniority of officers of one batch is fixed by calculating the marks obtained by the officers of CSS Examination, Common Training Programme, Special Training Programme and Final Passing Out Examination. Also, that appeal is barred by limitation as the Rules of 1990 have been challenged at a very belated stage.

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- The private respondents stated in their objections that 6. they had passed the Final Passing Out Examination in the first attempt whereas, the appellants could qualify the examination in second attempt, therefore, the appellants became junior to them in the light of relevant Rules of 1990, that since the appellants became junior and that the seniority list could not be prepared on the basis of merit acquired in CSS Examination. They emphasized that the senicrity list circulated by respondent No. 2, as per Rules 1990, was legal just and correct. They stressed that there was no clash of the provision; of Rules.
- Learned counsel for the appellants vehemently urged that respondent No. 2 wrongfully deprived the appellants of their seniority by misinterpreting and misapplying rule 7 of the Rules, 1990. According to them, the appellants were already in BS-18 after having been promoted on a regular basis vide notification dated 13.08.2003. therefore, the question of their inter-se seniority should have been settled in the light of Section 8(4) of the Civil Servant Act, 1973 and not by applying Rules of 1990. On the other hand, learned counsel appearing for the respondents vehemently opposed the contentions advanced on behalf of appellants and stated that the seniority lists prepared in the years 2007 and 2010 were in accordance with the relevant provisions of law. They placed much reliance on sub-rule 4 of rule 7 of the Rules ibid and stressed that both the appeals being not maintainable were liable to be dismissed on this score alone.

8 We have heard the learned coursel for the parties at length and have scanned the record available before us. Both the appellants were promoted to higher grade in absence of seniority list and they heavily rely on such promotion. At the very outset it is made clear that we are not going to decide the question of promotion and its effects, if any. We have before us is the question of seniority. Legal position per section 8(1) of the Civil Servant Act 1973 is that no vested right to a particular seniority in a service, cadre or post, as the case may be, stands conferred upon; whereas, sub-section 3 provides that. "seniority on initial appointment to a service, cadre or post shall be determined as prescribed. The seniority lists of 2007 and 2010 were issued in pursuance of Rules of 1990, on the basis of seniority of incumbents in lower grade which were not prepared before the promotion of appellants and the private respondents to higher grade. Nothing has been brought to our notice that the Departmental Authority is prohibited from fixing or determining the sen ority in service, cadre or post in a lower grade of an incumbent, such as in this case, on the basis it ought to have been inter-se among the appellants and private respondents in lower grade and that the promotion of appellants would come in the way of such exercise on one hand and on the other in case of appellants, their promotion having taken place in absence of such fixation or determination of his or her seniority in lower grade, shall debar the Departmental Authority from fixing the seniority of the incumbent as such. Thus, it can be safely concluded that in the instant case, such like position prevailing, the relevant authority was quite competent to fix or determine the seniority of both the appellants in accordance with the Rules of 1990 considering their actual position as it ought to have been in lower grade. Having so observed the question shall be how the Departmental Authority ought to proceed to make such determination. Admitted fact is that as probationers the appellants had not; whereas the private respondents had qualified the "Final Passing Out Examination" in the first attempt. The appellants by their



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having not cleared the examination, therefore, remained on probation. such period within terms of Rule 8 of the Rules 1990 would be two years or for such period as the Government may extend for successful completion of Training Programme. Final Passing Out Examination is conducted by the Commission or the department concerned after conclusion of specialized training. As per rule 2(ii) of the Rules ibid the word "Examination" has been defined to include any exercise approved by the government which is intended to test a probationer in a field of training during the training programme. Thus, it becomes clear that Final Passing Out Examination is to test a probationer in a field of training during the training programme. Accordingly, an incumbent, during the course of such test or to say till he or she passes that test would remain a probationer. In the instant case, having qualified the Final Passing Out Examination the respondents in first attempt were not going through the period of probation; whereas, the appellants could not be said to have completed the probation to be considered for promotion. Therefore, in our opinion the authority fixing or determining the seniority of the incumbents vide seniority lists of the 2007 and 2010 had not violated the relevant Rules in which we do not find to be any clash in any manner. Be that as it may, above observations shall be relevant only to the controversy as amongst the appellants and the respondents herein and all their other batch mates. if any, not party before us. Sub-Rule 4 of Rule 7 it id provides that for the purpose of determining the inter-se semority of the probationers who commence their training with initial training programme the marks obtained by a probationer in the competitive examination of the Commission or his notional marks, as the case may be, shall be added to the marks obtained by him in the initial truning programme. specialized training programme and the marks obtained by qualifying the Final Passing Out Examination in his first attempt. This exercise can alone be undertaken by the Departmental Authority, therefore, in order to see that no ones' interest is prejudiced, we remand the case to the

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208(L)CS/2008 & 277(L)CS/2010

Departmental Authority to prepare and finalize the seniority list afresh after providing an opportunity of hearing to all those who are a concerned and in accordance with law. Keeping in view afore-noted observations, both the above appeals are disposed of accordingly in these terms. A period of three months is provided for Departmental Authority to complete the exercise of finalizing the seniority of incumbents.

 No order as to costs. Parties be informed in accordance with rule 21 of the Service Tribunals (Procedures) Rules, 1974.

CHAIRMAN

MEMBER

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31/5/2012

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FEDERAL SERVICE TRIBUNAL, LAHORE BENCH, 45-J © Gulberg-III, Near Firdous Market, Lahore

To.

Dated. 14 9-11

1. Ch.Jaffer Nawaz, Addl Commissioner Inland Revenue (Enforcement Collection Division,) Regional Tax office, Sialkot.

NOTICE

SUBJECT: COPY OF THE ORDERS PASSED BY THE TRIBUNAL IN APPEAL NO. 107(1.)CS-1	
Lift (con)	0_
FILED BY Ch. Jaffer Nawaz.	
- AGAINST IBR	
A certified copy of the order passed by the Tribunal in the above noted case herewith for Information.	is sa

By order

(RASHID AHMAD SIDDIQUI) ASSTT REGISTRAR

COPY TO

The Secretary Establishment Division. Islamabad.

The Solicitor, Justice Division, Islamabad.

The Chief (Management) FBR, Islamabad.

Govt of Pakistan through Secretary Establishment Division, Islamabad.

The FBR through its Chairman, Islamabad.

Govt of Pakistan Revenue Division, Islamabad

Dr. Muhammad Idrees, Addl Commissioner (OPS), Regional Tax office Gujranwala.

Sayed Hussain Shah, Secretary (OPS), FBR (HQ) Islamabad.

(RASHID AHMAIS SIDDIOUI) ASSTT REGISTRAR Tel:042-99 13 1987

Judgment Sheet

IN THE FEDERAL SERVICE TRIBUNAL, LAHORE

Appeal No.107(L)CS/2010

	Lrishen Lines of	W. 2 & F. T. S. S. S. S. S. S. S. S.
1	Date of Institution	28.05.2010
-	Date of Hearing	07.09.2011
	Date of Judgment	07.09.2011

Appellant:

Ch.Jaffer Nawaz, Additional Commissioner Inland Revenue (Enforcement Collection Division) Regional Tax Office, Sialkot.

Respondents: (1)

Chief (Management) Federal Board of Revenue, Islamabad,

- (2) Government of Pakistan through Secretary Establishment Division, Islamabad.
- (3) The Federal Board of Revenue through its Chairman, Islamabad.
- (4) Government of Pakistan Revenue Division. Islamabad.
- (5) Dr.Muhammad Idrees, Additional Commissioner (OPS).Regional Tax Office, Gujranwala.
- (6) Mr.Sayed Hussain Shah, Secretary (OPS) Federal Board of Revenue (HQ), Islamabad.

Before

Mr.Moazzam Hayat, and Mr.M.A.Aziz, Members.

Present.

Malik Naveed Suhail, Advocate for the appellant. Mr. Asim Akram, Advocate for the respondents

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JUDGMENT

MOAZZAM HAYAT, MEMBER: Appellant Ch.Jaffer Nawaz is Additional Commissioner in Islamabad Revenue Division. He had entered into Income Tax Service through Competitive Examinations. He completed his training in 23rd CTP. He is aggrieved by his seniority position.

The appeal is resisted by the respondents. It is stated that since in the final examination the appellant had secured less marks, therefore, he was placed junior to respondents Muhammad Idrees and Sayed Hussain Shah.

- 3. We have heard the learned counsel for the parties and have also gone through the record.
- 4. The relevant rule, under which, the seniority of the respective parties should have been determined, is Rule-7 of the Occupational Groups and Services (Probation, Training and Seniority) Rules, 1990. This Rule is reproduced in verbatim as under:-

DERAIN NAMES

Certified to be true copy

[Rashid Ahmad Siddigut]

Assistant Registrat
Federal Service Primarial

- "7. Seniority.—(1) The seniority of the probationers shall be determined by the appointing authority after Final Passing Out Examination.
- (2) Inductees who join the initial training programme shall be given notional marks in a manner that each inductee has the same marks as the senior most probationer of the occupational group in which the inductee has been inducted.

(3) Inductees who join a specialized training programme directly shall be given notional marks equal to the marks obtained by the senior most probationer of the occupational groups including the marks in the initial training programme.

(4) For the purpose of determining the inter-se-seniority of the probationers who commence their training with initial training programme the marks obtained by a probationer in the competitive examination of the Commission or his notional marks, as the case may be, shall be added to the marks obtained by him in the initial training programme, specialized training programme and the marks obtained by qualifying the Final pursuing Out Examination urbus first attempt.

(underlining is ours for emphasis)

5. This Rule shows that marks obtained in the first attempt are relevant for fixation of seniority. This contention of the learned counsel for the appellant has not been converted that the appellant had passed the examination in the very first attempt whereas the respondents Muhammad ldrees and Sayed Hussain Shah had passed that examination in second attempt. Hence the marks obtained by these respondents were not relevant for the determination of seniority of the appellant who had passed the examination in the first attempt. The emphasis is on the last sentence of the Rule which is underlined by us.

The contention of the appellant that he had qualified the examination in the very first attempt, therefore, he could not be relegated in the seniority requires fresh determination by the concerned Department in the light of the Rule given above. The Authority shall take into consideration the said contention of the appellant that he had passed the departmental examination in the first attempt whereas the aforementioned respondents had not passed the examination in the first attempt. The matter shall be conclusively decided by the concerned authorities preferably within a period of 2 months from the arms copy date a copy of this judgment is received in the office of the respondents.

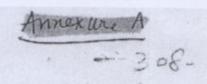
No order as to costs. Parties be informed accordingly.

MEMBER

MEMBER

Lahore

Government of Pakistan Cabinet Secretariat Establishment Division



10. 1/2/2011-CP-X

Islamabad, the 8th April, 2011.

OFFICE MEMORANDUM

Subject:- BOARD'S POINT OF VIEW ON DETERMINATION OF INTER-SE-SENIORITY
OF OFFICERS OF OCCUPATIONAL GROUPS.

The undersigned is directed to refer to FBR's O.M.No.1/18/87/M-II dated 03-01-2011 on the subject noted above and to invite attention towards following position:

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Rule 7(4) (extract enclosed) of Occupational Groups and Services (Probationer, Training and Seniority) Rules 1990 provides that for the purpose of determining the inter-se-seniority of the probationers who commence their training with initial training programme, the marks obtained by a probationer in the competitive examination of the Commission or his notional marks, as the case may be, shall be added to the marks obtained by him in the initial training programme, specialized training programme and the marks obtained by qualifying the Final Passing Out Examination in his first attempt.

As regards, fixation of inter-se-seniority of the probationers who could not qualify Final Passing Out Examination in first attempt, second attempt or third attempt, attention is invited to Para 2(b) of O.M No.1/31/93-R-4 dated 23-02-1994 (copy enclosed) wherein it is provided that inter-se-seniority of a probationer may be fixed in such a manner that the probationers who cannot qualify the FPOE in the first attempt would lose seniority to those who qualify and those who cannot qualify in the second attempt would lose their seniority who qualify and so on. The similar practice is being followed in Establishment Division to determine the inter-se-seniority of probationers belonging to All Pakistan Unified Groups (APUG).

FBR is requested to see the above position for further action at their end.

(Muhammad Wishaq) Deputy Secretary

Revenue Division, Federal Board of Revenue, (Mr. Qurban Ali Khan), Secretary (Management-II), Government of Pakistan, Islamabad.

	Int	ter-se-Senio	ority 22nd	СТР			
S#	Name of the officer	Marks in CSS	Marks in CTP	Marks in STP	Marks in FPOE	Total	FPOE Passed in
1	Ms. Ayesha Khalid	826.00	363.13	480.00	577.00	2246.13	1st Attempt
2	Mr. Karmatullah Khan Ch	813.00	336.50	481.00	573.00	2203.50	1st Attempt
3	Mr. Abdul Wahid	807.00	312.48	487.00	566.00	2172.48	1st Attempt
4	Mr. Afaq Ahmad Qureshi	818.00	326.95	446.00	577.00	2167.95	1st Attempt
5	Mr. Jehangir Ahmad	826.00	339.12	477.00	520.00	2162.12	1st Attempt
6	Mr. Khalid Mehmood Lodhi	812.00	320.92	451.00	567.00	2150.92	1st Attempt
7	Mr. Muneeb Arsalan	821.00	308.73	362.00	552.00	2043.73	1st Attempt
8	Mr. Sajid Nazir Malik	800.00	301.80	372.00	531.00	2004.80	1st Attempt
9	Mr. Shahidul Hassan Chatta	815.00	327.45	474.00	631.00	2247.45	2nd Attempt
10	Syed Syedain Raza Zaidi	811.00	312.33	484.00	617.00	2224.33	2nd Attempt
11	Ms.Tehmina Amir	801.00	328.52	466.00	626.00	2221.52	2nd Attempt
12	Mr. Qasim Raza Khan	800.00	353.78	471.00	585.00	2209.78	2nd Attempt
13	Mr. Shahid Mahmood Sheikh	813.00	313.60	436.00	609.00	2171.60	2nd Attempt
14	Mr. Ardsher Saleem Tariq	810.00	299.10	448.00	582.00	2139.10	2nd Attempt
15	Mr. Muhammad Tahir Arain	785.00	345.40	460.00	548.00	2138.40	2nd Attempt
16	Mr. Muhammad Farooq Azam Memon	790.00	300.97	456.00	560.00	2106.97	2nd Attempt
17	Syeda Naureen Zahra	815.00	311.00	370.00	610.00	2106.00	2nd Attempt
18	Ms. Laila Ghafoor	834.00	305.10	393.00	571.00	2103.10	2nd Attempt
19	Mr. Nasir Iqbal	800.00	300.73	430.00	562.00	2092.73	2nd Attempt
20	Mr. Imtiaz Ali Solangi	748.00	305.82	444.00	581.00	2078.82	2nd Attempt
21	Mr. Asad Abbas Maken	824.00	317.10	297.00	614.00	2052.10	2nd Attempt
22	Mr. Naeem Abbas (ITG)	808.00	307.70	384.00	542.00	2041.70	2nd Attempt
23	Mr. Nasir Khan	794.00	324.50	339.00	528.00	1985.50	2nd Attempt
24	Ms. Fauzia Fakhar	796.00	220.00	447.00	666.00	2129.00	3rd Attempt
25	Mr. Muhammad Irfan Raza	821.00	315.67	350.76	536.00	2023.43	3rd Attempt
26	Mr. Muzaffar Ali Soomro	772.00	280.84	396.00	552.00	2000.84	3rd Attempt
27	Mr. Khursheed Ahmad Khan Marwat	792.00	331.66	328.00	548.00	1999.66	3rd Attempt
28	Mr. Abid Mehmood	814.00	299.80	353.00	525.00	1991.80	3rd Attempt
29	Mr. Faheem Muhammad	812.00	316.30	293.00	535.00	1956.30	3rd Attempt
30	Mr. Ageel Ahmad Siddiqui	667.00	292.82	355.00	486.00	1800.82	3rd Attempt
31	Mr. Muhammad Tariq	788.00	289.93	356.00	517.00	1950.93	Special Chance
32	Mr. Asif Haider	761.00	279.70	323.00	569.00	1932.70	Special Chance
33	Mr. Shah Khan	749.00	285.25	271.00	567.00	1872.25	Special Chance
34	Mr. Asif Rasool	804.00	259.68	125.00	554.00	1742.68	Special Chance

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Inter-se-Seniority 23rd CTP										
S#	Name of the officer	Marks in CSS	Marks in CTP	Marks in STP	Marks in FPOE	Total	FPOE passed in			
JIF .	realite of the officer	marke in coc								
1	Mr. Asem Iftikhar	841	348.96	502	651	2342.96	1st Attempt			
	Ishtiaq Ahmad Khan									
_	(ITG)	834	366.18	487	650	2337.18	1st Attempt			
3	Shazia Abid	813	390.65	477	634	2314.65	1st Attempt			
	Muhammad Nasir	000	240.72	470	654	2293.72	1st Attempt			
4	Khan Naveed Ahmed	820	349.72	470	034	2293.12	Tot Attempt			
5	Naveed Anmed Nawab	822	349.41	465	649	2285.41	1st Attempt			
5	Najeeb Ahmad	022	343.41	400	040	2200.41				
6	Memon	798	352.25	498	604	2252.25	1st Attempt			
7	Zubair Bilal Sulfi	823	310.92	427	645	2205.92	1st Attempt			
8	Shazia Memon	810	333.24	477	583	2203.24	1st Attempt			
9	Amjad Farooq	822	343.09	409	627	2201.09	1st Attempt			
10	Javaid Iqbal	821	306.89	437	608	2172.89	1st Attempt			
11	Kazi Afzal	797	312.48	449	603	2161.48	1st Attempt			
	Muhammad Azhar									
12	Ansari	725	332.28	464	615	2136.28	1st Attempt			
	Shafi ullah Khan									
13	Niazi	829	291.05	415	589	2124.05	1st Attempt			
14	Ch. Jaffar Nawaz	830	301.97	433	546	2110.97	1st Attempt			
15	Tahir Tanveer	823	277.87	379	579	2058.87	1st Attempt			
	Sahibzada Abdul									
16	Mateen	712	301.85	440	565	2018.85	1st Attempt			
	Syed Sajid Hussain						Ond Attempt			
17	Shah	830	319.61	441	657	2247.61	2nd Attempt 2nd Attempt			
18	Muhammad Idrees	833	315.40	462	608	2218.40 2193.74	2nd Attempt			
19	Zafar Iqbal Khan	847	362.74	440	544		2nd Attempt			
20	Sajjad Taslim Azam	830	324.75	437	560	2151.75	Zilu Attempt			
	Muhammad Jamil	0.15	207.20	440	620	2130.39	2nd Attempt			
21	Bhatti	845	307.39	440	538 520	2057.12	2nd Attempt			
22	Nadeem Bashir	800	328.12	409	520	2007.12	and Attempt			
22	Ghulam Murtaza Khoro	810	281.11	356	545	1992.11	2nd Attempt			
23	Knoro	010	201.11	330	040	1002.11	and recompt			
24	Abdul Rehman Bullo	802	280.41	356	545	1983.41	2nd Attempt			
24	Muhammad Naseer	002	200.41	300	010	1000.11				
25	Janjua	838	321.35	434	557	2150.35	3rd Attempt			
26	Muhammad Ejaz	779	305.85	404	624	2112.85	3rd Attempt			
20	Zahoor Ahmad	710	030.00	10.						
27	Panwar	824	314.79	390	527	2055.79	3rd Attempt			
		1								
28	Farid Ullah Jan Khan	805	308.32	378	563	2054.32	3rd Attempt			
	Hassan Kamran									
29	Bashir (ITG)	746	341.89	426	513	2026.89	3rd Attempt			
30	Ayesha Farooq	854	300.87	385	484	2023.87	3rd Attempt			
31	Sajjad Akbar Khan	799	278.06	345	574	1996.06	3rd Attempt			
	Bashir Ahmad									
32	Kalwar	805	263.05	287	527	1882.05	3rd Attempt			
33	Abdul Hameed Abro	815	232.84	229	591	1867.84	3rd Attempt			
34	Hina Akram	680	320.96	357	486	1843.96	3rd Attempt			



			e-Seniority				
S#	Name of the officer	Marks in CSS	Marks in CTP	Marks in STP	Marks in FPOE	Total	FPOE passed in
1	Syed Muhammad Ali	813.00	359.23	433.00	605.00	2210.23	1st Attempt
2	Ms. Farhat Qayum	831.00	350.78	394.00	557.00	2132.78	1st Attempt
3	Mr. Adnan Inamullah Khan	811.00	374.03	318.00	577.00	2080.03	1st Attempt
4	Mr. Muhammad Khalid Malik	805.00	370.76	486.00	675.00	2336.76	2nd Attempt
5	Ms. Amina Faiz Bhatti	809.00	370.61	477.00	648.00	2304.61	2nd Attempt
6	Ms. Mufeeza Iqbal	811.00	369.78	460.00	629.00	2269.78	2nd Attempt
7	Mr. Tariq Ghani	807.00	371.32	428.00	568.00	2174.32	2nd Attempt
8	Ms. Sumbal Agha	819.00	357.46	432.00	561.00	2169.46	2nd Attempt
9	Mr. Muhammad Yasir Pirzada	812.00	303.99	436.00	590.00	2141.99	2nd Attempt
10	Mr. Aftab Alam	816.00	307.93	387.00	591.00	2101.93	2nd Attempt
11	Mr. Imran Munir	806.00	324.33	364.00	605.00	2099.33	2nd Attempt
12	Shiekh Zahid Masood	742.00	332.71	446.00	537.00	2057.71	2nd Attempt
13	Mr. Yasir Ali	820.00	313.02	321.00	591.00	2045.02	2nd Attempt
14	Ms. Qaisara Fatima	814.00	344.95	287.00	535.00	1980.95	2nd Attempt
15	Mr. Abdul Aziz	753.00	304.33	421.00	479.00	1957.33	2nd Attempt
16	Mr. Maqsood Jahangir	821.00	304.59	253.00	515.00	1893.59	2nd Attempt
17	Mr. Asim Ansar Siddiqui	746.00	308.23	243.00	553.00	1850.23	2nd Attempt
18	Mr. Atif Ali	730.00	305.14	403.00	541.00	1979.14	3rd Attempt
19	Mr. Manzoor Ali Jokhio	759.00	283.59	337.00	546.00	1925.59	3rd Attempt
20	Ms. Asma Qureshi	753.00	320.53	343.00	488.00	1904.53	Special Attempt
21	Mr. Ahsan Raza Ch.	807.00	279.10	239.00	525.00	1850.10	Special Attempt

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	Inter-se-Seniority 25th CTP									
S#	Name of the officer	Marks in CSS	Marks in CTP	Marks in STP	Marks in FPOE	Total Marks	FPOE Passed in			
1	M. Farrukh Majid	817	335.22	478	680	2310.22	1st Attempt			
2	Imran Latif Minhas	816	321.44	463	687	2287.44	1st Attempt			
3	Muhammad Abbas	799	341.07	408	628	2176.07	1st Attempt			
4	Talha Aziz Khan	817	322.90	442	588	2169.90	1st Attempt			
5	Qazi Hifz ur Rehman	799	346.74	423	591	2159.74	1st Attempt			
6	Iram Sarwar	816	329.15	418	596	2159.15	1st Attempt			
7	Muhammad Umar Zulfiqar Khan	816	374.95	279	675	2144.95	1st Attempt			
8	Hasnain S. Brohi	720	317.30	461	645	2143.30	1st Attempt			
9	Hazoor Bux Laghari	754	307.85	422	568	2051.85	1st Attempt			
10	Muhammad Abid	804	330.30	276	625	2035.30	1st Attempt			
11	Humaira Maryam	809	340.83	257	558	1964.83	1st Attempt			
12	Shakeel Ahmad	705	323.94	412	648	2088.94	2nd Attempt			
13	Abdul Hameed	754	309.30	411	552	2026.30	2nd Attempt			
14	Syeda Adeela Bokhari	807	322.01	332	547	2008.01	2nd Attempt			
15	Muhammad Hanif Sheikh	740	286.05	319	632	1977.05	2nd Attempt			
16	Haroon Masood	809	304.89	358	504	1975.89	2nd Attempt			
17	Samia Ejaz	803	356.24	147	590	1896.24	2nd Attempt			
18	Muhammad Nabeel Rana (ITG)	808	260.37	277	538	1883.37	3rd Attempt			

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Inter-se-Seniority 26th CTP										
S#	Name of the officer	Marks in CSS	Marks in CTP	Marks in STP	Marks in FPOE	Total Marks	FPOE Passed in			
1	Aamir Ali	781	412.51	236.10	675.00	2104.61	1st Attempt			
	Muhammad Khalid									
2	Jamil	777	385.61	265.75	671.00	2099.36	1st Attempt			
3	Fawad Khan Yousafzai	777	366.59	231.86	712.00	2087.45	1st Attempt			
4	Zainul Abdin Sahi	774	359.50	213.97	595.00	1942.47	1st Attempt			
5	Muhammad Safdar	779	370.15	158.89	581.00	1889.04	1st Attempt			
6	Fiza Batool	784	343.43	234.07	638.00	1999.50	2nd Attempt			
	Muhammad Taqi				044.00	1000 70	2nd Attempt			
7	Qureshi	779	335.21	260.57	614.00	1988.78	2nd Attempt			
8	M. Naveed Akhtar	787	364.78	210.00	617.00	1978.78	Zna Attempt			
9	Muhammad Abu Bakar Siddiqui	772	343.90	261.38	599.00	1976.28	2nd Attempt			
10	Ms. Ayesha Hussain (ITG)	779	323.00	240.3	612.00	1954.30	2nd Attempt			
11	Irshad Hussain	773	332.50	238.88	601.00	1945.38	2nd Attempt			
12	Abdul Khaliq Sheikh	745	373.35	224.13	591.00	1933.48	2nd Attempt			
13	Muhammad Majid Ch.	785	333.50	222.13	563.00	1903.63	2nd Attempt			
14	Muhammad Shaukat Hayat Cheema	776	328.77	195.11	572.00	1871.88	2nd Attempt			
15	Faisal Rauf Memon	741	302.96	239.67	565.00	1848.63				
16	Hassan Zulfigar	726	325.68	236.97	523.00	1811.65	-			
17	Nafeesa Satti	772	366.21	213.87	593.00	1945.08				
18	Khaliq Farooq Mian	757	330.81	210.85	593.00	1891.66				
19	Muhammad Asim Halim	778	355.80	222.88	634.00	1990.68	Special Attempt			
20	Yasmeen Fatima	772	337.34	248.13	621.00	1978.47	Special Attempt			
21	Shakeel Ahmad	776	326.17	227.70	622.00	1951.87	Special Attempt			
22	Muhammad Asghar Khan	777	328.19	221.99	620.00	1947.18	Special Attempt			
23	Muhammad Aslam Mari	749	309.70	208.56	610.00	1877.26	Special Attempt			
24	Muhammad Imtiaz Khan		323.98	185.44	542.00	1840.42				
25	Imtiaz Ahmad	729	309.75	212.75	552.00	1803.50				
26	Lal Muhammad	723	319.09	184.12	570.00	1796.21	Special Attempt			
27	Abdul Hafeez Nizamani	729	288.85	210.16	515.00	1743.01				
28	Ms. Noureen Yaqoob	780	371.16	229.30	578.00	1958.46				
29	Zafar Rafiq Siddiqui	720	323.35	268.31	561.00	1872.66	3rd Attempt Superseded			

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Inter-se-Seniority 27th CTP							
S.#	Name of the officer	Marks in CSS	Marks in CTP	Marks in STP	Marks in FPOE	Total Marks	FPOE Passed in
1	Erfa Iqbal	802	378.28	521.22	738.00	2439.50	1st Attempt
2	Fareedoon Akram Sheikh	781	395.48	480.52	746.00	2403.00	1st Attempt
3	Masood Akhtar	780	369.55	478.96	764.00	2392.51	1st Attempt
4	Niaz Akbar	788	401.72	486.52	688.00	2364.24	1st Attempt
5	Rao Muhammad Adil Khan	761	349.01	478.17	738.00	2326.18	1st Attempt
6	Javed Anwar	784	309.78	411.13	584.00	2088.91	1st Attempt
7	Muhammad Ali	743	303.88	525.13	731.00	2303.01	2nd Attempt
8	Zulfigar Ahmad	782	338.75	481.30	685.00	2287.05	2nd Attempt
9	Naeem Babar	780	371.82	412.43	693.00	2257.25	2nd Attempt
	Muhammad Tariq Jamal						
10	Khattak	788	347.44	412.17	666.00	2213.61	2nd Attempt
11	Tariq Bakhtiar	789	333.80	429.13	646.00	2197.93	2nd Attempt
12	Muhammad Masood Ahmad	789	351.87	417.91	604.00	2162.78	2nd Attempt
13	Sajid Hussain Arain	733	213.97	502.70	698.00	2147.67	2nd Attempt
14	Shabana Mumtaz	781	356.25	436.30	568.00	2141.55	2nd Attempt
15	Adnan Ahmad Khan	782	312.79	378.00	646.00	2118.79	2nd Attempt
16	Shabih ul Aijaz	784	343.69	357.78	630.00	2115.47	2nd Attempt
17	Abbas Ahmad Mir	736	302.27	400.43	675.00	2113.70	2nd Attempt
18	Zulqarnain Ali Shaheen Haral	786	351.46	274.17	681.00	2092.63	2nd Attempt
19	Zulfiqar Ali Syed	713	334.34	419.74	616.00	2083.08	2nd Attempt
20	Muhammad Javaid Badar	785	298.17	394.10	597.00	2074.27	2nd Attempt
21	Ijlal Ahmad Khattak	796	317.85	341.22	616.00	2071.07	2nd Attempt
22	Ejaz Ahmad Bajwa	769	359.97	445.83	652.00	2226.80	3rd Attempt
23	Wasim Hayat Bajwa	781	354.51	395.22	663.00	2193.73	3rd Attempt
24	Muhammad Ayaz	785	328.23	261.39	615.00	1989.62	3rd Attempt
25	Khalid Khan	765	324.98	257.74	589.00	1936.72	3rd Attempt
26	Rafiq ur Rehman Memon	761	319.50	276.52	526.00	1883.02	3rd Attempt
27	Murtaza Siddique Khan	780	327.73	302.09	646.00	2055.82	Special Attempt
28	Saira Bano	786	360.64	411.76	607.00	1690.52	Special Attempt

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Inter-se-Seniority 28th CTP								
S#	Name of the officer	Marks in	Marks in	Marks in	Marks in FPOE	Total Marks	FPOE Passed in	
	Munir Sadiq	776	329.96	434.25	640	2180.21	1st Attempt	
	Kiran Sarfraz Khan	761	386.36	460.00	686	2293.36	2nd Attempt	
3	Jibran Masroor	762	370.40	484.50	667	2283.90	2nd Attempt	
_	Reema Masood	759	403.95	473.25	646	2282.20	2nd Attempt	
5	Girdhari Mal Maghwar	736	359.33	502.75	673	2271.08	2nd Attempt	
6	Noreen Ashraf	780	365.63	474.50	630	2250.13	2nd Attempt	
7	Zaigham Abbas	762	374.31	459.50	650	2245.81	2nd Attempt	
8	Muhammad Faisal Mushtaq Dar	771	335.82	465.75	636	2208.57	2nd Attempt	
9	Tehseen Muzaffar	759	341.35	466.50	635	2201.85	2nd Attempt	
_	Pir Khalid Ahmad Qureshi	741	331.13	470.63	653	2195.76	2nd Attempt	
_	Mohyuddin Ismail	767	323.17	473.75	627	2190.92	2nd Attempt	
12	Zia Agro	736	350.31	460.00	636	2182.31	2nd Attempt	
_	Arshad Nawaz Cheena		333.20	435.00	634	2170.20	2nd Attempt	
	Behzad Anwar	759	328.85	434.50	637	2159.35	2nd Attempt	
	Uzma Saqib	740	358.10	454.25	607	2159.35	2nd Attempt	
16	Nazia Zeb Ali	732	322.08	480.25	611	2145.33	2nd Attempt	
17	Rashid Hussain Jamali	735	349.70	443.25	598	2125.95	2nd Attempt	
	Syed Irfan Abbas Shah		305.72	426.75	622	2119.47	2nd Attempt	
19	Rehan Safdar	765	341.12	424.00	587	2117.12	2nd Attempt	
20	Masood Aslam	759	348.52	421.75	566	2095.27	2nd Attempt	
21		765	293.27	384.26	640	2082.53	2nd Attempt	
22		742	341.02	403.00	589	2075.02	2nd Attempt	
	Irfan Ali	743	319.94	423.75	581	2067.69	2nd Attempt	
	Naeem Hassan	739	346.56	427.38	551	2063.94	2nd Attempt	
_	Abdul Waheed Khan	750	354.85	397.00	553	2054.85	2nd Attempt	
_	Zulfiqar Ali Memon	708	324.71	426.00	591	2049.71	2nd Attempt	
27		761	211.40	417.25	616	2005.65	2nd Attempt	
_	Sajjad Azhar	769	279.20	360.00	579	1987.20	2nd Attempt	
	Abdul Hafeez	766	292.28	388.25	530	1976.53	2nd Attempt	
30	Hammal Baloch	724	305.69	406.25	530	1965.94	2nd Attempt	
31	Raziur Rehman Khan	768	243.10	275.74	634	1920.84	2nd Attempt	
32	Javed Iqbal Shaikh	759	327.35	472.5	611	2169.85	3rd Attempt	
$\overline{}$	Syed Bahadur Ali	769	331.62	447.25	556	2103.87	3rd Attempt	
	Mumtaz Ahmad	739	322.70	324.25	547	1932.95	Special chance	

Muhammad Majid
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	Inter-se-Seniority 29th CTP							
	and the officer	Marks in	Marks in	Marks in	Marks in FPOE	Total Marks	FPOE Passed in	
	ame of the officer bdul Jawwad	861	371.52	507.54	666	2406.06	1st Attempt	
	mir Abbas Khan	852	350.37	486.75	708	2397.12	1st Attempt	
2 A	mir Addas Knan	002						
	bdul Shakoor Shaikh	835	385.25	497.83	674	2392.08	1st Attempt	
	ls. Attiya Ali khan	867	348.18	498.06	657	2370.24	1st Attempt	
5 M	ls. Durr e Maknoon	852	357.95	487.68	649	2346.63		
6 A	bdul Hameed Shaikh	778	356.67	505.51	696	2336.18	1st Attempt	
	haheed Mehboob	855	354.54	442.60	667	2319.14	1st Attempt	
	Juhammad Bilal Malik	856	327.64	446.55	679	2309.19	1st Attempt	
-	lowsherwan Khan	873	326.12	470.12	633	2302.24	1st Attempt	
	Is. Iram Shabbir	845	352.31	443.55	654	2294.86	1st Attempt	
	Muhammad Asad Tahir	847	373.82	398.55	656	2275.37	1st Attempt	
	azal e Subhan	866	310.48	439.27	639	2254.75	1st Attempt	
	Syed Farooq Jamil	863	355.19	432.67	601	2251.86	1st Attempt	
	//usarratullah Khan	805	338.91	422.24	566	2132.15	1st Attempt	
15 N	laib Ali Pathan	816	274.30	366.70	560	2017.00	1st Attempt	
16 N	Vajeeb Ullah	845	366.36	515.65	680	2407.01	2nd Attempt	
	ftikhar Amjad	848	346.05	436.65	679	2309.70	2nd Attempt	
18 N	Ms. Zahida Sarfraz	847	339.92	415.61	666	2268.53	2nd Attempt	
	Waqas Aslam	846	332.94	445.36	618	2242.30	2nd Attempt	
20 N	Naveed Khalid Khan	835	338.53	436.24	625	2234.77	2nd Attempt	
	Abdul Malik Durrani	819	318.85	477.68	618	2233.53	2nd Attempt	
	Rana Waqar Ali	844	335.96	424.26	615	2219.22	2nd Attempt	
	Azhar Iram Memon	830	339.76	439.97	609	2218.73	2nd Attempt	
	Muhammad Nawaz	861	309.33	440.37	607	2217.70	2nd Attempt	
	Javed Iqbal	848	345.56	396.26	601	2190.82	2nd Attempt	
	Zialuallah Khan	867	298.86	411.81	610	2187.67	2nd Attempt	
	Sajjad Amjad	842	294.25	387.09		2174.34	2nd Attemp	
	Ms. Uzma Munir	795	325.86	435.95		2170.81	2nd Attemp	
	Saqib Ahmad Khan	828	307.24	376.86		2165.10		
	Asif Rasheed	861	326.26	373.21		2156.47	2nd Attemp	
	Yasmeen Yousaf	845	283.59			2151.61		
-	Muhammad Arif Anis	847	351.84	364.43	586	2149.27		
	Nauman Malik	857	334.42	347.98	607	2146.40		
	Shabana Aziz	847	295.96			2102.49		
	Said Munaf	810	325.54			2063.05		
	Muhammad Shamim	757	340.71	403.29	558	2059.00		
	Imran Hayee Khan	847	256.41	313.48		2054.89		
	Shaukat Hayat	850	324.21	366.48	512	2052.69		
	Sumria Mehmood Qazi	846	356.34	367.16	582	2151.50		
	Shahid Soomro	781	286.96	_	593	2009.42	3rd Attemp	

Muhammad Majid Secretary (Management.IR-I; Federal Board of Revenue Islamabad

Inter-se-Seniority 30th CTP							
S#	Name of the officer	Marks in CSS	Marks in CTP	Marks in STP	Marks in FPOE	Total Marks	FPOE Passed in
1	Shazia Gull	882	383.70	465.17	663	2393.87	1st Attempt
2	Amna Javed Butt	913	382.33	474.68	598	2368.01	1st Attempt
3	Shagufta Zareen	876	394.80	440.62	638	2349.42	1st Attempt
4	Makhno Mahar	827	391.30	470.03	639	2327.33	1st Attempt
5	Wali Muhammad Shaikh	821	348.76	483.62	632	2285.38	1st Attempt
6	Muhammad Saeed Khan	892	378.27	407.77	586	2264.04	1st Attempt
7	Sahibzada Umar Riaz	874	324.02	442.73	593	2233.75	1st Attempt
8	Said Iqbal	855	375.95	453.63	543	2227.58	1st Attempt
9	Muhammad Zahid	883	312.55	421.66	600	2217.21	1st Attempt
10	Abid Aziz Memon	823	363.83	431.3	599	2217.13	1st Attempt
11	Riaz Muhammad	854	354.56	443.26	565	2216.82	1st Attempt
12	Fakhryia Anjum	854	351.38	385.37	625	2215.75	1st Attempt
13	Hayat Muhammad	880	338.72	419.72	576	2214.44	1st Attempt
14	Ajaz Hussain	838	371.44	427.14	560	2196.58	1st Attempt
15	Muhammad Athar Ishaq	873	354.39	400.83	561	2189.22	1st Attempt
16	Shahid Sattar	871	358.49	393.51	560	2183.00	1st Attempt
17	Abdul Rehman Khilji	816	328.35	406.69	602	2153.04	1st Attempt
18	Mazhar Hussain Shah	878	314.41	374.03	574	2140.44	1st Attempt
19	Hameed-Ur-Rehman	856	339.51	368.11	549	2112.62	1st Attempt
20	Muhammad Aslam Jamro	834	323.89	350.61	595	2103.50	1st Attempt
21	Amir Rehman Mohmand	870	339.60	363.05	521	2093.65	1st Attempt
22	Muhammad Babar Chohan	868	245.88	299.68	563	1976.56	1st Attempt
23	Rizwana Qazi	873	344.47	416.1	620	2253.57	2nd Attempt
24		880	332.16	410.48		2233.64	2nd Attempt
25		893	317.11	394.56	581	2185.67	2nd Attempt
	Saniya Farukh (ITG)	841	253.97	438.14		2165.11	
27		882	286.59	394.54		2131.13	2nd Attempt
28		868	268.54	389.37		2076.91	2nd Attempt
29		858	323.64	354.43		2074.07	2nd Attempt
30		857	260.63	395.11	557	2069.74	2nd Attempt
31		879	283.84	286.22	526	1975.06	2nd Attempt

Muhammad Majid Secretary (Management.IR-I) Federal Board of Revenue Islamabad