


Form- A

## FORM OF ORDER SHEET

Court of \_\_\_\_\_

Case No.- \_\_\_\_\_ 1440/2022


S.No.	Date of order proceedings	Order or other proceedings with signature of judge
1	2	3
1-	05/10/2022	<p>The appeal of Mr. Saidul Amin resubmitted today by Mr. Ali Gohar Durrani Advocate. It is fixed for preliminary hearing before Single Bench at Peshawar on _____. Notices be issued to appellant and his counsel for the date fixed.</p> <p>By the order of Chairman</p> <p> REGISTRAR</p>

The joint appeal of M/S Salahuddin, Eid Badshah, Javed Kilji, Said Ul Amin, Imad-ud-Din, Sufian Haqqani, Fawad Iqbal, Andaleep Naz, Fazal Ghafoor, Tariq Mehsud, Saim Jhagra, Rehman Ud Din and Masaud-ul-Haq received today i.e. on 15.09.2022 is in complete on the following score which is returned to the counsel for the appellants for completion and resubmission within 15 days.

1. Memorandum of appeal may be got signed by the appellants.
2. Annexures of the appeal may be attested.
3. Addresses of appellants are incomplete which may be completed according to the Khyber Pakhtunkhwa Service Tribunal rules 1974.
4. Affidavit may be got attested by the Oath Commissioner.
5. Appointments orders of appellant no. 3 & 5 to 13 mentioned in the memo of appeal are not attached with the appeal which may be placed on it.
6. Copy of impugned order is not attached with the appeal which may be placed on it.
7. Copies of departmental appeals are not attached with the appeal which may be placed on it.
8. Sub-rule- 2 of rule-3 of the appeal rules 1986 requires that every affected civil servant shall prefer the appeal separately. Therefore, the appeal of the above named appellants may be filed separately/individually.
9. Three copies/sets of the appeal along with annexures i.e. complete in all respect for Tribunal and one for each respondent in each appeal may also be submitted.

10- Page no. 18, 19, 20 + 22 to 27 are illegible.  
No. 2584 /S.T

DL. 16/9/2022

  
REGISTRAR  
SERVICE TRIBUNAL  
KHYBER PAKHTUNKHWA  
PESHAWAR.

*Given*  
*Resubmitted with Clear Objection*  
*Au*  
*24/9/22*

IN THE KHYBER PAKHTUNKHWA SERVICES TRIBUNAL, PESHAWAR.

Service Appeal No. 1440 /2022

SAID UL AMIN Vs. Govt. of KP & others.

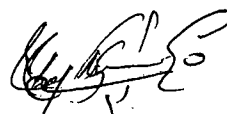
I N D E X

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Dated

Appellant

Through



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NEW SHAMI ROAD, PESHAWAR.

IN THE KHYBER PAKHTUNKHWA SERVICES TRIBUNAL, PESHAWAR.

Service Appeal No. 1440 /2022

Said ul Amin (Director) Excise, Taxation & Narcotics Control Department.  
.....Appellant

Versus

1. The Government of Khyber Pakhtunkhwa,  
Through Chief Secretary Government of Khyber Pakhtunkhwa,  
Civil Secretariat Peshawar.
2. The Finance Department, Government of Khyber Pakhtunkhwa.  
Through Secretary Finance, Government of Khyber Pakhtunkhwa  
Civil Secretariat, Peshawar.
3. The Excise, Taxation & Narcotics Control Department, Government of  
Khyber Pakhtunkhwa.  
Through Secretary Excise, Taxation & Narcotics Control Department,  
Government of Khyber Pakhtunkhwa,  
Civil Secretariat, Peshawar.
4. Director General Excise, Taxation & Narcotics Control Department,

.....Respondents

**APPEAL UNDER SECTION 4 OF THE KHYBER  
PAKHTUNKHWA SERVICE TRIBUNAL ACT 1974 AGAINST  
THE ORDERS NO.SOSR-IV/FD/1-13/2021/E&TD DATED  
15.08.2022, WHEREBY ILLEGALLY AND UNLAWFULLY, THE  
APPELLANT HAS BEEN DEPRIVED OF THE EXECUTIVE  
ALLOWANCE @150% AND DIRECTIONS OF RECOVERY ARE  
ALSO GIVEN ILLEGALLY AND WITHOUT LAWFUL  
AUTHORITY BY THE RESPONDENTS.**

Respectfully Submitted:

The Appellant is working against the designations mentioned in the heading of the petition in the Khyber Pakhtunkhwa Excise, Taxation and Narcotics Control Department. The Appellant is a Civil Servants, and is before this Honorable Tribunal for the redress of his grievance in respect of the illegal actions of the respondents in taking away the due right of Executive Allowance @150% from the appellant in negation of the law vide NO.SOSR-IV/FD/1-13/2021/E&TD dated 15.08.2022. He thus approach this honorable tribunal for the redress of his grievance in respect of the afore-mentioned illegal acts, with the Facts and Grounds enumerated hereinafter.

**Brief Facts:**

1. That the Appellant is a bonafide law-abiding resident of Khyber Pakhtunkhwa, and being citizen of Pakistan, entitled to all the constitutional guarantees including but not limited to the fundamental rights of life, freedom of trade, due process as well as the right of non-discrimination. He is an officer of the Khyber Pakhtunkhwa Excise, Taxation and Narcotics Control Department and were duly appointed pursuant to advertisement, competitive examinations, psychological evaluation, and interviews.

Copies of the appointment order is Annex-A.

2. That the Respondents regulate the services of all the Civil Servants including the Appellants under the provisions of the Constitution of the Islamic Republic of Pakistan, 1973 whereunder the Khyber Pakhtunkhwa Civil Servants Act 1973 is enacted. The said Act regulates the appointment of persons and their terms and conditions of service in relation to the service of Khyber Pakhtunkhwa. That the service structures of various departments of the Government of Khyber Pakhtunkhwa are dealt with under Khyber Pakhtunkhwa Civil Servants (Appointment, Promotion & Transfer) Rules, 1989.
3. That as per the Khyber Pakhtunkhwa PCS Rules 1997, Extra Assistant Commissioners (EACs), Excise and Taxation Officers (ETO), Section Officers (SO) and Deputy Superintendent of Police (DSP) were the groups selected through combined Competitive examination. Subsequently the DSPs were encadared in Police Service of Pakistan (PSP), the SOs and EACs were encadared in Provincial Management Service (PMS) leaving aside the ETO's, who are ironically still appointed through the PMS Syllabus appended to the PMS Rules 2007 in its Schedule. That it is also imperative to note that the initial recruitment in Excise, Taxation & Narcotics Control Department as Assistant Excise & Taxation Officer in BPS-17 is done through competitive examination under the PMS Rules, 2007. The advertisement, syllabus, examination, interviews, psychological evaluation and even trainings are the same.
4. That the Constitution has conferred upon the Provincial Government the powers to make Rules under Article-139(3) for the allocation and transaction of business of the Provincial Government. While exercising that power the Government of Khyber Pakhtunkhwa has framed the Khyber Pakhtunkhwa Government Rules of Business-1985 ("Rules of Business").

"Rule-2(h) of the Rules of Business defines Department as a self-contained Administrative Unit in the Secretariat responsible for the conduct of business of the Government in a distinct and specified sphere and declare as such by the Government."

Similarly, the Attached Department has also been defined under Rule-2(b) of the Rules of Business as:

A Department mentioned in the Column-3 of the Schedule-I. The Schedule-I tabulates the Administrative Departments, Attached Departments and Heads of the Attached Departments.

Rule-3(3) read with Schedule-II of the Rules of Business, provides for the distribution of business of the Provincial Government amongst the Departments.

5. That the appellant is Officer of the Khyber Pakhtunkhwa Excise, Taxation and Narcotics Control Department, Government of Khyber Pakhtunkhwa serving in BPS-18 and above. They are Provincial Civil Servants within the meaning of Section-2(1)(b) of the Act of 1973. The Khyber Pakhtunkhwa Excise, Taxation and Narcotics Control Department under the Rules of Business is implementing tool of the Administrative Department in as much as all the Policies, Rules and Regulations of the Administrative Department are being implemented through the Khyber Pakhtunkhwa Excise, Taxation and Narcotics Control Department and its Officers i.e., Appellants.
6. That for a variety of reasons including high rate of inflation, depreciation, cost increase, high taxation rate, the Provincial Government through Finance Department sanctioned various allowances i.e. Executive/Performance/Technical/Professional Allowances on various scales per month to the Civil Servants belonging to various cadres. Consequently, vide Notification dated 02.02.2018, the PAS/PCS/PMS Officers in BPS-17 to BPS-21 working on scheduled posts of the Establishment and Administration Department were allowed Executive Allowance to the tune of 1.5 of the initial Basic Pay per month. This was followed by another Notification dated 02.08.2018 whereby another allowance called the Scheduled Post Allowance was allowed to Police Officers of Police Department (an Attached Department of Home & Tribal Affairs Department) serving in BPS-17 to BPS-21 @1.5 of the initial basic pay per month by the Finance Department, Government of Khyber Pakhtunkhwa. Again vide Notification dated 19.10.2018, the Finance Department, Government of Khyber Pakhtunkhwa sanctioned Technical Allowance to Engineers (Attached Department Officers) serving in only four Departments in BPS-17 to BPS-20 @1.5 of the initial basis pay. Similarly, by means of another Notification dated 11.11.2019, the Planning Cadre Officers serving in BPS-17 to BPS 20 working against the sanction strength of the P&D Department were sanctioned Planning Performance Allowance to the tune of 1.5 of the Basic Pay. Likewise, the Doctors (Attached Department Officers) were also allowed similar Allowances on various scales called the Health Professional Allowance as is evident from the Notification dated 07.01.2016.

Copy of the Notifications are Annex-B

7. That on 07-07-2021 Executive Allowance @150% was granted by the Provincial Government to PAS, PCS, PMS officers. The appellant being PCS qualified officers was started with the payments of the Allowance, without the appellant ever applying for the allowance. This continued without any gap, however out of the blue the allowance was stopped in May 2022, whereafter on 01-06-2022, the appellant made a due representation.

Copy of the Notification dated 07-07-2022 is Annex-C

Copy of the representation is Annex-D.

8. That comments of the Administrative Department were asked by the Finance Department on the representation of the appellants, which were duly furnished vide No. SO(Admn)/E&T/1-82/2020 dated 17-06-2022 and it in unequivocal terms agreed with the plea of the appellants. The comments also mention that the department is a revenue generation source and therefore entitled to the allowance on that score also.

Copy of the comments is Annex-E.

Copy of the 5 years recovery chart is Annex-E/1.

9. That the Finance Department vide 15-08-2022 (NO.SOSR-IV/FD/1-13/2021/E&TD) regretted the said representation despite the favorable comments of the Excise Department. The said regret was received in the Excise Department on 17-08-2022 and delivered to the appellants on 19-08-2022. With the regret a heavy financial disparity has been caused due to the allowances mentioned above. Also, the regret letter concedes that the allowance was granted due to "irregularity", which is preposterous. The appellant never applied for it, rather were given the allowance based on the fact that they have "literally" the same set standards of induction rules/advertisement/interviews/training to the PMS Counterparts. Also, they are a revenue generation source, which entitles them to the Executive Allowance and by no means disentitles them to the same, and in no space "made them liable" for recovery.

Copy of the regret is Annex-F.

10. That a summarized picture of Allowances offered to various civil servants under the Act of 1973 is tabulated below to highlight the position before the Hon'ble Tribunal:-

S, No	Appointment Terms & Conditions as per the Civil Servants Act, 1973	Allowances	Strength
1	Pakistan Administrative services(PAS), Provincial Management Services (PMS) (Formerly PCS-EG/PCS-SG)	Performance/ Executive Allowance equal to 150%	1500
2	Provincial Planning Service PPS (former Non-Cadre Service)	Planning Performance Allowance equal to 1.5 Basic Pay/Month	300+

3	Engineers of C&W, PHE, LG&RDD and Irrigation Departments)	Technical Allowance equal to 1.5 Basic Pay/Month	600+
4	Police Officers BPS-17 to BPS-21 of the Police Department	Scheduled Post Allowance equal to 1.5 of the initial Basic Pay/Month	650+
5	ETO's	Allowance @150% discontinued	18

Thus the Appellants have been highly discriminated in the matters of financial benefits.

11. That it is bearing in mind the afore-mentioned that the Appellant being aggrieved of discriminatory treatment meted out to Appellants and having no other adequate and efficacious remedy after the regret, file this appeal inter-alia on the following grounds:

**Grounds:**

- a. Because Fundamental Rights of the Appellant specifically those mentioned in Article 4, 9, 18 & 25 of the Constitution of the Islamic Republic of Pakistan 1973 are being violated by the Respondents in taking away the due right of allowance from the Appellants, while it is extended to others. The Honorable Supreme Court of Pakistan in 1991 SCMR 1041 (I.A. Shirwani Case) clearly bestowed the enforcement of the fundamental rights on the Tribunal.
- b. Because Article 38(e) of the Constitution of Islamic Republic of Pakistan, 1973 is specifically being made redundant through the acts of the respondents who have made the already pending disparity of the Appellants and their cadre even further sink to the bottom of the deepest oceans, with no hopes of any redress. To remove disparity and ensure wellbeing of the people is the responsibility of the state, which in turn would eliminate the inequality in income and earning of individual including persons of various classes similarly placed as laid down in 2001 SCMR 1161, 2003 CLC 18, and 2019 PLC (CS) 238 (relevant para 12 & 13).
- c. Because vested rights of the appellant are created, which cannot be done away with, due to the whims and wishes of anyone. Per the principles of Locus Poenitentiae, the recovery and non-continuation of the allowance are both illegal and unlawful and cannot be allowed to proceed. These principles are enunciated in 2004 SCMR 1864 (relevant Para 7), 2020 PLC (CS) 1378 (relevant para 10),



2020 SCMR 188 (relevant Para 4), and 2018 SCMR 691. The case of the appellant on the touchstone of the above-refereed precedents is one of straight out violation of the dictum of the Apex Court.

- d. Because Respondents have not treated Appellant in accordance with law, rules and policy on subject and acted in violation of Article 4 of the Constitution of Islamic Republic of Pakistan, 1973 and unlawfully ignored to remove disparity in earnings of the Appellants as compared to the other counterparts, which is unjust, unfair and hence not sustainable in the eye of law.
- e. **Because** the Notification issued by the Finance Department Notification vide No. FD(SOSR-II)2-5/20121-22(Executive Allow) dated 07-07-2021, in clear and unequivocal terms, entitles all PCS/PMS officers working in the Government of Khyber Pakhtunkhwa, without any differentiation whether they are from PCS executive, PCS Police, PCS, PCS secretariat or PCS Excise.
- f. **Because** the legal principal “*Audi alteram partem*” meaning 'hear the other side', or 'no man should be condemned unheard' or 'both the sides must be heard before passing any order', the maxim itself says no person shall be condemned unheard. Hence, no case or judgment can be decided without listening to the point of another party. This principle same was established by the august Supreme Court in **Civil Petition No. 279-P/2015**. The relevant portion of the Judgment is produced as under, for ready reference;

“Any proceeding arising out of the equity cannot be decided without providing opportunity of hearing. The learned High Court ought to have followed the principle of *audi alteram partem* and due process, which are basis of administration of justice, especially when any order, if passed, might affect the rights of the entity not party to the proceedings.

For what has been discussed above, we convert this petition into appeal, allow it, set aside the impugned judgment and remand the case back to the learned High Court for a decision afresh after affording opportunity of hearing to all concerned strictly in accordance with law.”

- g. **Because** the Honorable Supreme Court of Pakistan has held in **2018 SCMR 691** that right once vested cannot be taken back in respect of allowances in the following terms:

“As a secondary and also tenuous argument, learned Deputy Attorney General contended that the Health Allowance is granted under executive fiat without any statutory backing therefore the same can be withdrawn by the Federal Government at any time. That is clearly a flawed contention. It is admitted that grant of the Health Allowance and the terms of eligibility to receive the same were determined by the competent authority, Ministry of Finance in accordance with Rules of Business of the Federal Government. The original terms of the said lawful grant still hold the field. These were acted upon and payment of the Health Allowance to the respondents has conferred a vested right upon them. In such

circumstances, the executive is barred by the rule of locus poenitentiae from unilaterally rescinding and retrieving the benefit availed by its recipients. Reference is made to Pakistan, through the Secretary, Ministry of Finance v. Muhammad Himayatullah Farukhi (PLD 1969 SC 407) and The Engineer-in-Chief Branch v. Jalaluddin (PLD 1992 SC 207). Therefore, without a change of the terms of eligibility for the Health Allowance even the prospective exclusion of the respondents from receipt of the benefit shall constitute arbitrary and unlawful action."

- h. **Because** the appellant also place reliance upon the dictum laid in respect of accrual of a right, which cannot be unilaterally taken back. The same is reported as PLD 2021 SC 320, and relevant portion reads as:

"Otherwise the case of the respondent is also covered by section 24-A of General Clauses Act, 1897, which clearly reflect that once a right is accrued, the same cannot be withdrawn unless and until it is established that the scheme was obtained by practicing fraud or misrepresentation. Section 24-A of the General Clauses Act, 1897, is reproduced as under:-

"24-A. Exercise of power under enactments.-

(1) Where, by or under any enactment, a power to make any order or give any direction is conferred on any authority, office or person such power shall be exercised reasonably, fairly, justly and for the advancement of the purposes of the enactment.

(2) The authority, office or person making any order or issuing any direction under the powers conferred by or under any enactment shall, so far as necessary or appropriate give reasons for making the order or, as the case made be for issuing the direction and shall provide a copy of the order or as the case may be, the direction to the person affected prejudicially."

The contention of the learned counsel for the respondent that the doctrine of promissory estoppel is squarely applicable has force. It is well settled that where the Government control functionaries make promise which ensues a right to anyone who believes them and acts under them, then those functionaries are precluded from acting detrimental to the rights of such person/citizen. Otherwise the case of the respondent is also hit by doctrine of "legitimate expectation". Justice (Retired) Fazl Karim, in his book, "Judicial Review of Public Actions" at page 1365 has equated the aforesaid doctrine to the "fairness" and equity which is legitimate attribute of a public functionary. The relevant passage reads like this:-

"The justification for treating "legitimate expectation" and 'promissory estoppel' together as grounds for judicial review is, one, that they both fall under the general head 'fairness'; and too, that 'legitimate expectation' is akin to an estoppel."

This very doctrine has a history of appreciation by this Court in various judgments including (1986 SCMR 1917) "Al-Samrez Enterprise v. The Federation of Pakistan" wherein it is held as under:--

"It is a settled rule that an executive authority cannot in exercise of the rule-making power or the power to amend, vary or rescind an earlier order, take away the rights vested in the citizen by law."

- i. **Because** the claim of the appellant also holds force and draws wisdom from the judgment of the Honorable Lahore High Court in **2020 P L C (C.S.) 1378**, which relevant portion reads as:

"Once a right had been created by extending benefit after complying with codal formalities then same could not be destroyed or withdrawn--Constitutional petition was allowed."

- j. **Because** the case of the appellants is further strengthened by the dictum of honorable Lahore High Court reported as **2010 P L C (C.S.) 652**, which held as:

"Withdrawal of special allowance allowed to the employees--- Grievances urged by the petitioners were that one month running pay allowed to them had been withdrawn by the authorities in view of the risk allowance salary package of the Punjab Police-- Petitioners had been allowed special allowance of one month additional basic pay in addition to their pay---Same was allowed as incentive given to all the Police Prosecutors working as DSP Legal and Inspector Legal; and the same had duly been paid to the petitioners---Enhancement in the salaries of the Police Officials through special package was introduced to rationalize disparity in the salaries of various units, ranks of the Police and to bring same at par with the salary of Islamabad and Motorway Police ---From the order whereby benefits were withdrawn it was quite obvious that special incentive allowance offered to the petitioners of one additional basic pay scale per month had not been withdrawn and the petitioners could not be deprived of the said special allowance--Petitioners, in circumstances were entitled to the same--- Authorities were directed by High Court to allow the payment of special allowance to the petitioners; arrears should also be paid to them; and if any recovery had been made same be reimbursed."

- k. **Because** the Objective Resolution which in pursuance of Article 2-A is now a substantive part of the Constitution, provides for equality, social justice as enunciated by Islam and guarantees Fundamental Rights and before law, social economic and political justice etc. The very scheme of Constitution casts a bounden responsibility on all and sundry about the equality and equal protection of law. Viewed from this angle the refusal on the part of the Respondents to equalize the position of Appellants with other similarly placed persons is an affront to the Resolution referred above and hence not sustainable.

- l. **Because** the principles of legitimate expectancy, which has time and again been reiterated to be one of the cardinal principles in respect of services laws by the

Apex court and recently in 2022 SCMR 694, has been untowardly shattered by the actions of the respondents. Appellant has the legitimate expectancy to be granted to the Executive allowances and cannot be denied the same, merely at the whims and wishes of the respondents, who are committing illegalities one after another to the detriment of the highest revenue generating department of the province.

- m. Because the principles of Equality and Non-Discrimination are attracted which have been duly explained in PLD 1957 SC 157, PLD 1990 SC 295, PLD 2003 SC 163, PLD 2005 SC 193, and other judgments also lay down the same principles, which are attracted in the case of the appellants.
- n. Because as mentioned earlier, the competitive exam for PMS/PCS and ETOs was and still is one and the same. It was and is based on the same syllabus, same papers, same exam and even the same result, interviews, psychological assessment and training, still the officers in the Excise & Taxation Department are being treated differently from other PMS Officers in terms of being granted allowances. The officers despite being tested and trained alongside their PMS counterparts are not given the same allowances, is an abomination per Article 25 of the Constitution of the Islamic Republic of Pakistan. The case is also made out from dictums laid in 2019 PLC (CS) 238, 2015 PLC (CS) 682, 2014 PLC (CS) 1392, 2016 PLC (CS) 491, 2015 PLC (CS) 682, and 2019 PLC (CS) 1231. Under the dictum laid in 2009 SCMR 1 wherein it has been laid down that "when a Tribunal or Court decides a point of law relating to the terms of service of a civil servant which covered not only the case of the civil servants who litigated, but also of other civil servants, who might have not taken any legal proceedings, the dictates of justice and rules of good governance demand that the benefits of the decision be extended to the other civil servants, who might not be parties to the litigation instead of compelling them to approach the Tribunal or any other forum." the benefit must be extended to the appellants.
- o. Because the cases of Appellant and that of PMS officers working in Attached Departments and/or Administrative Departments to whom the subject benefit has been extended are similarly placed and positioned serving in identical circumstances under the same Government within the same framework, therefore, Appellants cannot be treated with a different yardstick and are thus also entitled to the allowance on the analogy of Officers referred to hereinabove. The conduct of the Respondents as such mitigates against Article-25 of the Constitution of Islamic Republic of Pakistan, 1973.
- p. Because if the PMS Officers can be granted 150% of the basic pay as Executive Allowance, when they are so many in number, why the appellants who are a total of 18 in number denied the benefit of the same.
- q. Because the Administrative Department does not function in isolation and is wholly dependent upon its Attached Departments and the officers of the Administrative Departments are posted in the Attached Departments frequently. Moreover, during the posting of the officers of the Administrative departments in Attached Departments, they receive 1.5 Basic Pay Allowance which is not

permissible to the officers of the same Attached Departments thus disparity and discrimination exists in terms of allowances to the officers of the same caliber despite having same terms and conditions as decided by the competent authority.

- r. Because under Article 8 of the Constitution of the Islamic Republic of Pakistan, 1973 if any law, any custom or usage having the force of law if repugnant to the Fundamental Rights is void to the extent of its inconsistency and State has been prohibited from making law which takes away or abridges such rights. Article 25 dictates that all are equal before law and entitled to equal protection of law which is also the basic concept of Islam under which all persons similarly placed in similar circumstances must be treated alike and when certain rights were made available to one or more persons similarly placed then all such persons similarly placed with them would stand entitled to such rights. Thus in this backdrop of the matter Appellants have been highly discriminated inasmuch as the classification is not based upon reasonable and intelligible differentia and therefore, the acts and actions of the Respondents militate against the concept of equality and equality in service as enshrined in Articles-25&27 of the Constitution of Islamic Republic of Pakistan, 1973.
- s. Because in the same sequence the Principles of Policy incorporated in Chapter-2 of the Constitution which have also been made the responsibility of each Organ and Authority of the State to act upon it in so far as the same relate to the functions of the organs or authority, directs for the discouragement inter-alia of the Provincial prejudices amongst the citizens; the promotion with special care of the educational and economic interest of the backward classes; for promotion of social justice and for the eradication of social evils; the promotion of social and economic wellbeing of the people including equality in earnings of individuals in various classes of the service of Pakistan.
- t. Because the Rules of Business of Khyber Pakhtunkhwa Government have been washed down the drain by the Respondents with no regard for the law.
- u. Because the Appellant cannot be made to suffer for no fault of their own, that too in an arbitrary and illegal manner, wherein all the norms of natural justice have been flouted, the law ignored, rules violated with the sole intention of depriving the Appellants from their lawful share in allowances.
- v. Because there have been no complaints against the Appellant in the performance of their duties, in case there are any delinquents (which there are none in the Appellants, all having spotless careers) there is proper mechanism for proceeding against them. Yet for no fault of the Appellant or the employees of the department, the entire departmental staff is being made to suffer and deprived of their vested interests.
- w. Because there is evident discrimination in respect of pays and allowances. Despite being the highest revenue generating and collecting department, pays and allowances are not even compatible with other government departments. And Because Finance Department is not competent to declare who is and who is not PMS officer.

- x. Because other grounds exist which shall be raised at the time of arguments with the permission of this Honorable Court.

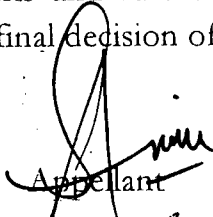
**Prayer:**

It is therefore most humbly prayed that on the acceptance of this Appeal, may it please this Honorable Tribunal to:

- a. Declare that the actions of the respondent (Finance Department) dated 15-08-2022 (NO.SOSR-IV/FD/1-13/2021/E&TD) by virtue of which the Finance Department regretted the representation of Appellants despite the favorable comments of the Excise Department to be arbitrary, illegal, unlawful and without any jurisdiction.
- b. Declare further that the discontinuation of the Executive Allowance @150% to be illegal, unlawful and without any authority vested in the Finance Department.
- c. Declare that the recoveries affected from the appellants to be illegal and unlawful and without any jurisdiction.
- d. Direct that the Executive Allowance @150% be continued to the appellants forthwith with all arrears and restrain the department from taking any further arbitrary decisions against the appellants.
- e. Grant any other relief that this Honorable Tribunal may deem fit and appropriate in the circumstances of the case.

**Interim Relief:**

It is most humbly requested that pending the instant appeal, no recoveries be affected from the appellants and furthermore, the Executive Allowance be directed to be continued till the final decision of the appeal.

  
Appellant

Through



**ALI GOHAR DURRANI**

Advocate High Court

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IN THE KHYBER PAKHTUNKHWA SERVICES TRIBUNAL, PESHAWAR.

Service Appeal No. \_\_\_\_\_/2022

SAID UL AMIN Vs.

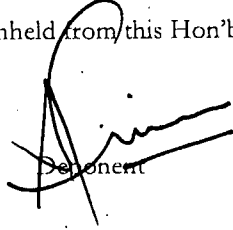
Govt. of KP & others.

AFFIDAVIT

I,

(Appellant) affirm ON

OATH that the contents of the writ Petition are true and correct to the best of my knowledge and belief and that nothing has been concealed or withheld from this Hon'ble Court.

  
Deponent

IN THE KHYBER PAKHTUNKHWA SERVICES TRIBUNAL, PESHAWAR.

Service Appeal No. \_\_\_\_\_/2022

SAID UL AMIN Vs. Govt. of KP & others.

Memo of Address

Petitioner:

Said ul Amin (Director) Excise, Taxation & Narcotics Control Department.

Respondents:

1. The Government of Khyber Pakhtunkhwa,  
Through Chief Secretary Government of Khyber Pakhtunkhwa,  
Civil Secretariat Peshawar.
2. The Finance Department, Government of Khyber Pakhtunkhwa.  
Through Secretary Finance, Government of Khyber Pakhtunkhwa  
Civil Secretariat, Peshawar.
3. The Excise, Taxation & Narcotics Control Department, Government of  
Khyber Pakhtunkhwa.  
Through Secretary Excise, Taxation & Narcotics Control Department,  
Government of Khyber Pakhtunkhwa,  
Civil Secretariat, Peshawar.
4. Director General Excise, Taxation & Narcotics Control Department,

Appellant

Through

ALI GOHAR DURRANI  
Advocate High Court(s)  
0332-9297427  
[khaneliegohar@yahoo.com](mailto:khaneliegohar@yahoo.com)  
SHAH | DURRANI | KHATTAK  
(A REGISTERED LAW FIRM)  
HOUSE NO. 231-A, STREET NO. 13,  
NEW SHAMI ROAD, PESHAWAR.



19 Annex A<sup>9</sup>


**GOVERNMENT OF N.W.F.P  
EXCISE & TAXATION DEPARTMENT**

Dated Peshawar the, 29<sup>th</sup> Nov: 2005

**OFFER OF APPOINTMENT:**

No.SO(Estt)E&T/1-2/2000. On the recommendations of the NWFP Public Service Commission, the Competent Authority is pleased to offer a post of Excise & Taxation Officer (BPs-17) to **Mr.Said-ul-Amin s/o Fazal Subhan** on the following terms and conditions:

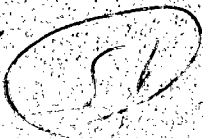
- (i) He shall be governed by the NWFP Civil Servants Act, 1973 and the laws applicable to the civil servants and the rules made there under..
- (ii) He shall be on a probation initially for a period of two years extendable up to three years.
- (iii) He shall undergo two (02) months pre-service training at the Provincial Services Academy, NWFP, Peshawar before joining his duties in the Department. He will also have to undergo two (02) months Departmental training as usual.
- (iv) He has to join duty at his own expense.
- (v) If he accepts the post on these conditions, he should report for duty to the Department within 14-days of the receipt of this offer and produce original certificates in connection with his qualifications, domicile and age.

  
(MUHAMMAD JAMIL)  
SECTION OFFICER (ESTT:)

Mr.Said-ul-Amin s/o Fazal Subhan,  
R/O Village & P.O Khashgi Payan,  
Mohalla Babayan (Maira) Teshil & District Nowshera.

# NOTIFICATION

GOVERNMENT OF N.W.F.P.  
EXCISE & TAXATION DEPARTMENT



No. SOEST/ET/1-2/2002  
On the recommendations of the N.W.F.P. Public Service Commission and on acceptance of the terms & conditions given in the offer of appointment, the following candidates are hereby appointed as Excise & Taxation Officer (B.S. IV) in the Excise & Taxation Department with immediate effect.

1. Mr. Said-ul-Amin s/o. Fazal Subhan  
R/O Village & P. O. Khesghi Poyan Mohella Babyan (Maira), Teshil & District Nowshera.

2. Mr. Ayaz Khan s/o. Riaz Khan,  
House No 1838, Street No I, Gugasht Colony, Kohat Road  
Peshawar.

SECRETARY TO GOVT. OF NWFP  
EXCISE & TAXATION DEPARTMENT.

ENDST. NO. SOEST/ET/1-2/2002

Dated Peshawar the 03<sup>rd</sup> Dec. 2005

(copy forwarded to

- 1. The Accountant General, NWFP, Peshawar
- 2. The Secretary to Govt. of NWFP, Establishment Department
- 3. The Director General, Excise & Taxation NWFP, Peshawar.
- 4. All Excise & Taxation officers in NWFP.
- 5. PS to Minister, Excise & Taxation NWFP, Peshawar.
- 6. PS to Chief Secretary, NWFP, Peshawar.
- 7. Manager, Government Printing Press, Peshawar.
- 8. Mr. Said-ul-Amin s/o. Fazal Subhan R/O Village & P. O. Khesghi Poyan Mohella Babyan (Maira), Teshil & District Nowshera.
- 9. Mr. Ayaz Khan s/o. Riaz Khan House No 1838 Street No I Gugasht Colony Kohat Road Peshawar
- 10. Personal Files

(MUSHAMMAD JAMIL)  
SECTION OFFICER (ESTT.)

GOVERNMENT OF N.W.F.P  
EXCISE & TAXATION DEPARTMENT

Dated Peshawar the, 03<sup>rd</sup> Dec: 2005

**NOTIFICATION**

16

NO. SO(ESTT)E&T/1-2/2002

On the recommendation, of the NWFP Public Service Commission and on acceptance of the terms & conditions given in the offer of appointment, the following candidates are hereby appointed as Excise & Taxation Officer (PS-17) in the Excise & Taxation Department with immediate effect.

1. Mr Said-ul-Amin s/o Fazal Subhan,  
R/O Village & P O Khesghi Payan Mohalla Babyan (Maira) Teshil &  
District Nowshera.
2. Mr Ayaz Khan s/o Riaz Khan,  
House No.1838 Street No.I Gulgasht Colony Kohat Road  
Peshawar

SECRETARY TO GOVT OF NWFP  
EXCISE & TAXATION DEPARTMENT.

ENOST- NO SO(ESTT)E&T/1-2/2002

Dated Peshawar the, 03<sup>rd</sup> Dec: 2005.

Copy forwarded to

1. The Accountant General, NWFP Peshawar
2. The Secretary to Govt of NWFP, Establishment Department.
3. The Director General, Excise & Taxation NWFP, Peshawar.
4. All Excise & Taxation officers in NWFP.
5. PS to Minister, Excise & Taxation NWFP Peshawar.
6. PS to Chief Secretary, NWFP Peshawar.
7. Manager Government Printing Press, Peshawar
8. Mr Said-ul-Amin s/o Fazal Subhan P/O Village & P.O Khesghi Payan  
Mohalla Babyan (Maira) Teshil & District Nowshera.
9. Mr Ayaz Khan s/o Riaz Khan House No.1838 Street No.I Gulgasht Colony,  
Kohat Road Peshawar
10. Personal Files.

( MUHAMMAD JAMIL )  
SECTION OFFICER ( ESTT: )

Annex A  
17  
20

**GOVERNMENT OF N.W.F.P.**  
**EXCISE & TAXATION DEPARTMENT**

Dated Peshawar the, 27<sup>th</sup> April: 2005

## NOTIFICATION

No.SO(Estt)E&T/1-2/2002. On the recommendations of the NWFP Public Service Commission and on acceptance of the terms & conditions given in the offer of appointment, the following candidates are hereby appointed as Excise & Taxation Officer (BPS-17) in the Excise & Taxation Department with immediate effect.

2. On their appointment as Excise & Taxation Officers the following posting/transfers are hereby ordered in the public interest:

S.NO.	NAME	FROM	TO
1	Mr. Salahuddin S/O Badshah Zarin	Newly Appointed	Excise & Taxation Officer, Shangla Par
2	Mr. Manzoor Ahmad S/O Dost Muhammad.	Newly Appointed	Excise & Taxation Officer, Hangu.
3	Mr. Javed S/O Aziz-ur-Rehman	Newly Appointed	Excise & Taxation Officer, Kohistan.
4	Engr. Eid Badshah S/O Abdul Munir Khan	Newly Appointed	Excise & Taxation Officer, Lakki Marwat.
5	Mr. Muhammad Naveed Akbar S/O Ali Akbar	Newly Appointed	Excise & Taxation Officer, Upper Dir.
6	Mr. Muhammad Hayat S/O Gogar Kai	Newly Appointed	Excise & Taxation Officer, Karak.
7	Mr. Farid Khan Wazir, Assistant Excise & Taxation Officer	ETO Lakki Marwat (Working in his own pay & scale)	ETO office, D.I.Khan as AETO (against vacant post).
8	Mr. Said Muhammad Khan, Assistant Excise & Taxation Officer	ETO Kohistan (Working in his own pay & scale)	ETO office, Swat as AETO (against vacant post).

3. It may be mentioned that both M/S Farid Khan Wazir AETO & Said Muhammad Khan, AETO would continue looking after the work of office of ETO Lakki Marwat & Kohistan respectively till the newly posted Excise & Taxation Officers completed their two months training in the Provincial Services Academy. However, both of them would draw the salary against their newly posted places i.e. D.I.Khan & Swat (against available vacant AETO posts).

SECRETARY TO GOVT OF NWFP  
EXCISE & TAXATION DEPARTMENT.

Continued on page-2-

ENDST: NO.SO(Estt)E&T/1-2/2002

Dated Peshawar the, 27<sup>TH</sup> April, 2005.

Copy forwarded to:-

1. The Accountant General, NWFP Peshawar
2. The Secretary to Govt of NWFP, Establishment Department.
3. The Director General, Excise & Taxation NWFP, Peshawar.
4. The District Accounts Officers, Shangla par, Hangu, Kohistan, Karak, Lakki Marwat, Upper Dir, D.I.Khan & Swat.
5. All Excise & Taxation officers in NWFP.
6. PS to Minister, Excise & Taxation NWFP Peshawar.
7. PS to Chief Secretary, NWFP Peshawar.
8. Manager Government Printing Press, Peshawar.
9. Mr. Salahuddin s/o Badshah Zarin, R/O Teshil & P.O Khali Village Galagai (Toormang Dara) District Dir.
10. Mr. Manzoor Ahmed s/o Dost Muhammad, Village Gonda P.O Shabqadar Fort Tehsil & Distt; Charsadda.
11. Mr. Javed S/O Aziz-ur-Rehman, Dargiwal P.O Hathian Tehsil Takht Bhai, District Mardan.
12. Engr. Eid Badshah s/o Abdul Munir Khan, Room No.106, Engineering Tribal Hostel, NWFP University of Engineering & Technology Peshawar.
13. Mr. Muhammad Naveed Akbar s/o Ali Akbar village Rakran P.O Pind Kargu Khan, Tehsil & District Abbottabad.
14. Mr. Muhammad Hayat s/o Gogar Kai, Govt Islami Higher Secondary School No.2, Dera Ismail Khan.
15. Mr. Farid Khan Wazir, acting ETO, Lakki Marwat.
16. Mr. Said Muhammad Khan acting ETO, Kohistan.
17. Personal Files.

*(Mad) Jamil*  
(MUHAMMAD JAMIL)  
SECTION OFFICER (ESTT:)

00

(10) *BT*

GOVERNMENT OF N.W.F.P.  
EXCISE & TAXATION DEPARTMENT

Dated Peshawar the, 03<sup>rd</sup> Dec: 2005

## NOTIFICATION

(19)

No. SO (Estt) E&T/1-2/2002. On the recommendations of the NWFP Public Service Commission and on acceptance of the terms & conditions given in the offer of appointment, the following candidates are hereby appointed as Excise & Taxation Officer (BPS-17) in the Excise & Taxation Department with immediate effect.

1. Mr. Said-ul-Amin s/o Fazal Subhan,  
R/O Village & P.O Khesghi Payan Mohalla Babyan (Maira) Teshil &  
District Nowshera.
2. Mr. Ayaz Khan s/o Riaz Khan,  
House No. 1838 Street No. I Gulgasht Colony Kohat Road  
Peshawar.

SECRETARY TO GOVT OF NWFP  
EXCISE & TAXATION DEPARTMENT.

ENDST: NO. SO (Estt) E&T/1-2/2002

Dated Peshawar the, 03<sup>rd</sup> Dec: 2005.

Copy forwarded to:

1. The Accountant General, NWFP Peshawar
2. The Secretary to Govt of NWFP, Establishment Department.
3. The Director General, Excise & Taxation NWFP, Peshawar.
4. All Excise & Taxation officers in NWFP.
5. PS to Minister, Excise & Taxation NWFP Peshawar.
6. PS to Chief Secretary, NWFP Peshawar.
7. Manager Government Printing Press, Peshawar.
8. Mr. Said-ul-Amin s/o Fazal Subhan R/O Village & P.O Khesghi Payan  
Mohalla Babyan (Maira) Teshil & District Nowshera.
9. Mr. Ayaz Khan s/o Riaz Khan House No. 1838 Street No. I Gulgasht Colony  
Kohat Road Peshawar
10. Personal Files.

*sh*  
( MUHAMMAD JAMIL )  
SECTION OFFICER (ESTT:)

*23/12/05*  
ATTESTED

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SECRETARY TO GOVT OF KHYBER PAKHTUNKHWA  
EXCISE & TAXATION DEPARTMENT

Dated Peshawar the 19/07/2012

Recommendations of the Khyber  
Public Service Commission in compliance of the terms  
of the offer of appointment by the following candidates are hereby  
accepted for Excise & Taxation (Grades 15-17) of the Excise & Taxation  
Department.

Name of Candidate	Grade/Zone
Mrs. Hafiza Begum	Kohistan / 2
Mrs. K. Anwar Begum	Kohistan / 5
Mrs. S. G. Memon	Peshawar / 2
Mrs. Farhat Feisal S. Khan	Peshawar / 2
Mrs. S. G. Memon	Chitral / 5

Their appointments as Excise & Taxation Officers are following  
in the public interest.

Name of Officer	From	To
Mrs. Hafiza Begum	On appointment as ETO	Kohistan
Mrs. K. Anwar Begum	On appointment as ETO	Tor Ghar
Mrs. S. G. Memon	On appointment as ETO	Tank
Mrs. Farhat Feisal S. Khan	On appointment as ETO	Hangu
Mrs. S. G. Memon	On appointment as ETO	Chitral
Mrs. A. Anwar Begum	On appointment as ETO	Chitral in his town All O (F-10) Directorate Excise & Taxation Khyber Pakhtunkhwa Peshawar.

SECRETARY TO GOVT OF KHYBER PAKHTUNKHWA  
EXCISE & TAXATION DEPARTMENT.

Dated Peshawar the 19/07/2012

- The Secretary to Govt of Khyber Pakhtunkhwa Establishment Department.
- The Director General, Excise & Taxation Khyber Pakhtunkhwa, Peshawar.
- Accountant General, Khyber Pakhtunkhwa, Peshawar.
- Director Examination, Khyber Pakhtunkhwa Public Service Commission.
- All Excise & Taxation Officers in Khyber Pakhtunkhwa.
- P.S to Chief Secretary, Khyber Pakhtunkhwa, Peshawar.
- P.S to Minister, Excise & Taxation Khyber Pakhtunkhwa, Peshawar.
- P.S to Secretary, Excise & Taxation Department, Khyber Pakhtunkhwa, Peshawar.

SECRETARY  
EXCISE & TAXATION DEPARTMENT  
GOVT OF KHYBER PAKHTUNKHWA  
PESHAWAR

(21)

## GOVERNMENT OF KHYBER PAKHTUNKHWA EXCISE & TAXATION DEPARTMENT

Dated Peshawar the, 19/07/2012

**NOTIFICATION:**

**No. SO(ESTT)E&T/1-2/2011** On the recommendations of the Khyber Pakhtunkhwa Public Service Commission and on acceptance of the terms & conditions given in the offer of appointment, the following candidates are hereby selected as Excise & Taxation Officer (BPS-17) in the Excise & Taxation Department with immediate effect.

S.No.	Name with father name	Domicile/Zone
1.	Mr. Sultan Haqqani S/o Mahmood ul Haq Haqqani	Nowshera/2
2.	Mr. Ammar Khan Jadoon S/o Anwar Ahmad Khan	Abbottabad/5
3.	Mr. Irshad Ullah S/o Munawar Khan	FR Kohat/4
4.	Mr. Muhammad Faisal S/o Iqbal Ahmad	Peshawar/2
5.	Mr. Fawad Iqbal S/o Muhammad Iqbal	Mardan/2
6.	Mr. Khalid Bin Wali S/o Abdul Wali Khan	Chitral/3

On their appointment as Excise & Taxation Officers, the following transfers are hereby ordered in the best public interest.

S. No.	Name of Officer	From	To
1.	Mr. Sufian Haqqani	On appointment as ETO	Kohistan
2.	Mr. Ammar Khan Jadoon	On appointment as ETO	Tor Ghar
3.	Mr. Irshad Ullah	On appointment as ETO	Tank
4.	Mr. Fawad Iqbal	On appointment as ETO	Hangu
5.	Mr. Khalid Bin Wali	On appointment as ETO	Chitral
6.	Mr. (sic) Ahmad AETO	To Chitral in its own pay and scale	AETO (EXCISE) Directorate General Excise & Taxation Khyber Pakhtunkhwa

**SECRETARY TO GOVT OF KHYBER PAKHTUNKHWA  
EXCISE & TAXATION DEPARTMENT**

No. SO(ESTT)E&T/1-2/2011

Dated Peshawar the 19/07/2012

Copy forwarded to:

1. The Secretary to Govt. of Khyber Pakhtunkhwa Establishment Peshawar.
2. The Director General, Excise & Taxation Khyber Pakhtunkhwa, Peshawar.
3. Accountant General, Khyber Pakhtunkhwa, Peshawar.
4. Director Examination, Khyber Pakhtunkhwa Public Service Commission.
5. All Excise & Taxation Officers in Khyber Pakhtunkhwa.
6. P.S to Chief Secretary, Khyber Pakhtunkhwa, Peshawar.
7. P.ST to Minister, Excise & Taxation Khyber Pakhtunkhwa, Peshawar.
8. P.S to Secretary, Excise & Taxation Department, Khyber Pakhtunkhwa, Peshawar.
9. District Account Officer concerned.
10. Officers Concerned.
11. Personal File of office concerned.

Sd/-  
(SHAH JEHAN)  
SECTION OFFICER (ADMN)





22

GOVERNMENT OF N.W.F.P  
EXCISE & TAXATION DEPARTMENT

District Peshawar the 19<sup>th</sup> April, 2008

**NOTIFICATION**

No. SO (Estt) ER/1/1-2/2002. On the recommendations of the NWFP Public Service Commission and on acceptance of the terms & conditions given in the offer of appointment, the following candidates are hereby appointed as Excise & Taxation Officer (BPS-17) in the Excise & Taxation Department with immediate effect.

1. Mr. Tariq Masood s/o Shahi Khan,  
Lecturer in History, Govt College No.1, D.I. Khan.
2. Mr. Imaad-ud-Din s/o Salah-ud-Din,  
Village Shakarpura P/O Nahaqi Tehsil & District Peshawar.
3. Mr. Fazli Ghafoor s/o Fazli Akber,  
Village & P.O Hayasari, Tehsil Balambat District Dir (Lower).
4. Mr. Fiaz Alam s/o Mehr Amin,  
Village Laghari Banda P.O Khojaki Killa Tehsil Takht-e-Nasrati District Karak.

In pursuance of the above, the competent authority is further pleased to order the following posting / transfer of Excise & Taxation Officers:

S. No.	Name of Officer	From	To
1.	Mr. Tariq Masood	On appointment as ETO	ETO Tank
2.	Mr. Imaad-ud-Din	On appointment as ETO	ETO Karak
3.	Mr. Fazli Ghafoor	On appointment as ETO	ETO Malakand
4.	Mr. Fiaz Alam	On appointment as ETO	ETO Chitral

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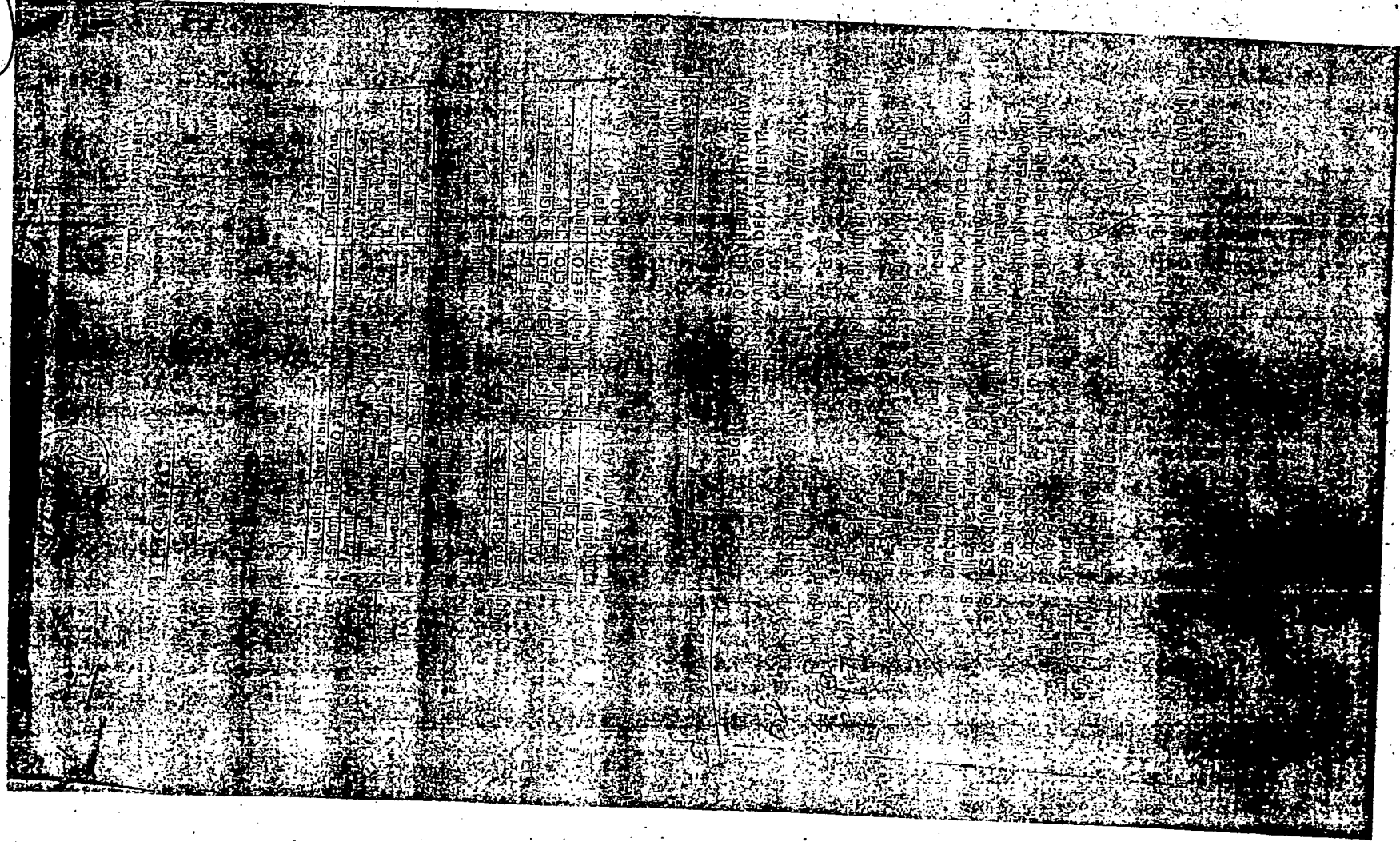
Handwritten signature/initials

SECRETARY TO GOVT OF NWFP  
EXCISE & TAXATION DEPARTMENT.

Handwritten notes and dates: 12/12/07, 23/11/08, 37/08, 27/11/08

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23



**GOVERNMENT OF KHYBER PAKHTUNKHWA  
EXCISE & TAXATION DEPARTMENT**

Dated Peshawar the, 19/07/2012

**NOTIFICATION:**

**No. SO(ESTT)E&T/1-2/2011** On the recommendations of the Khyber Pakhtunkhwa Public Service Commission and on acceptance of the terms & conditions given in the offer of appointment, the following candidates are hereby selected as Excise & Taxation Officer (BPS-17) in the Excise & Taxation Department with immediate effect.

S.No.	Name with father name	Domicile/Zone
1.	Mr. Sultan Haqqani S/o Mahmood ul Haq Haqqani	Nowshera/2
2.	Mr. Ammar Khan Jadoon S/o Anwar Ahmad Khan	Abbottabad/5
3.	Mr. Irshad Ullah S/o Munawar Khan	FR Kohat/4
4.	Mr. Muhammad Faisal S/o Iqbal Ahmad	Peshawar/2
5.	Mr. Fawad Iqbal S/o Muhammad Iqbal	Mardan/2
6.	Mr. Khalid Bin Wali S/o Abdul Wali Khan	Chitral/3

On their appointment as Excise & Taxation Officers, the following transfers are hereby ordered in the best public interest.

S. No.	Name of Officer	From	To
1.	Mr. Sufian Haqqani	On appointment as ETO	Kohistan
2.	Mr. Ammar Khan Jadoon	On appointment as ETO	Tor Ghar
3.	Mr. Irshad Ullah	On appointment as ETO	Tank
4.	Mr. Fawad Iqbal	On appointment as ETO	Hangu
5.	Mr. Khalid Bin Wali	On appointment as ETO	Chitral
6.	Mr. (sic) Ahmad AETO	To Chitral in its own pay and scale	AETO (EXCISE) Directorate General Excise & Taxation Khyber Pakhtunkhwa

**SECRETARY TO GOVT OF KHYBER PAKHTUNKHWA  
EXCISE & TAXATION DEPARTMENT**

No. SO(ESTT)E&T/1-2/2011

Dated Peshawar the 19/07/2012

Copy forwarded to:

1. The Secretary to Govt. of Khyber Pakhtunkhwa Establishment Peshawar.
2. The Director General, Excise & Taxation Khyber Pakhtunkhwa, Peshawar.
3. Accountant General, Khyber Pakhtunkhwa, Peshawar.
4. Director Examination, Khyber Pakhtunkhwa Public Service Commission.
5. All Excise & Taxation Officers in Khyber Pakhtunkhwa.
6. P.S to Chief Secretary, Khyber Pakhtunkhwa, Peshawar.
7. P.ST to Minister, Excise & Taxation Khyber Pakhtunkhwa, Peshawar.
8. P.S to Secretary, Excise & Taxation Department, Khyber Pakhtunkhwa, Peshawar.
9. District Account Officer concerned.
10. Officers Concerned.
11. Personal File of office concerned.

Sd/-  
(SHAH JEHAN)  
SECTION OFFICER (ADMN)

25

GOVERNMENT OF N.W.F.P.  
EXCISE & TAXATION DEPARTMENT

Dated Peshawar the, 19<sup>th</sup> April, 2008

**NOTIFICATION**

No. SO(Estt)E&T/1-2/2002. On the recommendations of the NWFP Public Service Commission and on acceptance of the terms & conditions given in the offer of appointment, the following candidates are hereby appointed as Excise & Taxation Officer (BPS-17) in the Excise & Taxation Department with immediate effect.

1. Mr. Tariq Masood s/o Shahi Khan,  
Lecturer in History, Govt College No.1, D.I. Khan.
2. Mr. Imaad-ud-Din s/o Salah-ud-Din,  
Village Shakarpura P/O Nahaqi Tehsil & District Peshawar.
3. Mr. Fazli Ghafoor s/o Fazli Akbar,  
Village & P.O Hayaseri, Tehsil Balambat District Dir (Lower).
4. Mr. Fiaz Alam s/o Mehr Amin,  
Village Laghari Banda P.O. Khojaki Killa Tehsil Takht-e-Nasrati District Karak.

In pursuance of the above, the competent authority is further pleased to order the following posting / transfer of Excise & Taxation Officers:

S.No.	Name of Officer	From	To
1.	Mr. Tariq Masood	On appointment as ETO	ETO Tank
2.	Mr. Imaad-ud-Din	On appointment as ETO	ETO Karak
3.	Mr. Fazli Ghafoor	On appointment as ETO	ETO Malakand
4.	Mr. Fiaz Alam	On appointment as ETO	ETO Chitral

*Handwritten signature/initials*

*Handwritten initials/signature*

SECRETARY TO GOVT OF NWFP  
EXCISE & TAXATION DEPARTMENT.

*Handwritten notes and dates:*  
12/4/08  
23/4/08  
Dine 3749  
22/4/08

26

**GOVERNMENT OF KHYBER PAKHTUNKHWA  
EXCISE & TAXATION DEPARTMENT**

Dated Peshawar the, 19<sup>th</sup> April, 2008

**NOTIFICATION:**

**No. SO(Estt)E&T/1-2/2002** On the recommendations of the NWFP Public Service Commission and on acceptance of the terms & conditions given in the offer of appointment, the following candidates are hereby appointed as Excise & Taxation Officer (BPS-17) in the Excise & Taxation Department with immediate effect.

1. Mr. Tariq Masood S/o Shahi Khan,  
Lecturer in History, Govt. College No.1, D.I. Khan.
2. Mr. Imaad-ud-Din S/o Salah-ud-Din,  
Village Shakarpura P/o Nahaqi Tehsil & District Peshawar.
3. Mr. Fazli Ghafoor S/o Fazli Akber,  
Village & P.O. Hayaseri, Tehsil Balambat District Dir (Lower)
4. Mr. Fiaz Alam S/o Mehr Amin,  
Village Laghari Banda, P.O. Khojaki Killa Tehsil Takht-e-Nasrati, District Karak

In pursuance of the above, the competent authority is further pleased to order the following posting/transfer of Excise & Taxation Officers:

S. NO.	Name of Officer	From	To
1.	Mr. Tariq Masood	On appointment to ETO	ETO Tank
2.	Mr. Imaad-ud-Din	On appointment to ETO	ETO Karak
3.	Mr. Fazli Gahfoor	On appointment to ETO	ETO Malakand
4.	Mr. Fiaz Alam	On appointment to ETO	ETO Chitral

**SECRETARY TO GOVT OF NWFP  
EXCISE & TAXATION DEPARTMENT**

27

ENDST: NO.SO(Estt)E&T/1-2/2002

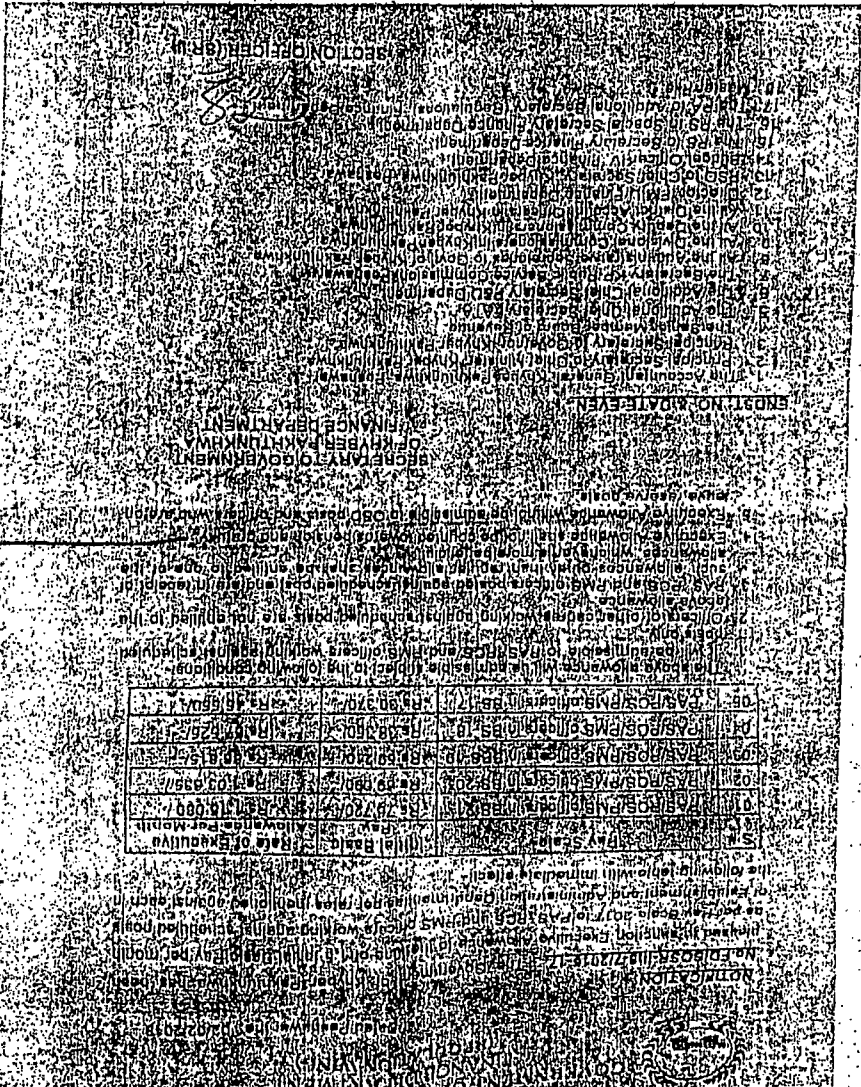
Dated Peshawar the, 19<sup>th</sup> April: 2008

Copy forwarded to:-

1. The Accountant General, NWFP Peshawar
2. The Secretary to Govt of NWFP, Establishment Department.
3. The Director General, Excise & Taxation NWFP, Peshawar.
4. All Excise & Taxation officers in NWFP.
5. PS to Minister, Excise & Taxation NWFP Peshawar.
6. PS to Chief Secretary, NWFP Peshawar.
7. District Account Officers Tank, Karak, Malakand and Chitral.
8. Mr. Tariq Masood s/o Shahi Khan, Lecturer in History, Govt College No.1, D.I.Khan.
9. Mr. Imaad-ud-Din s/o Salah-ud-Din Village Shakarpura P/O Nahaqi Tehsil & District Peshawar.
10. Mr. Fazli Ghafoor s/o Fazli Akbar Village & P.O Hayasari, Tehsil Balambat District Dir (Lower).
11. Mr. Fiaz Alam s/o Mehr Amin, Village Laghari Banda P.O Khojaki Killa. Tehsil Takht-e- Nasrati District Karak.
12. Manager Government Printing Press, Peshawar.
13. Personal Files.

*Muhammad Jamil*  
(MUHAMMAD JAMIL)  
SECTION OFFICER (ESTT:)

~~ATTACHED~~



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**GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT  
(REGULATION WING)**

29

Dated Peshawar the 02/02/2018

**NOTIFICATION**

**No. FDISOSR-(I)8-7/2015-17:** The Government of Khyber Pakhtunkhwa has been pleased to sanction Executive Allowance to the June of 1.5 initial Basic Pay Scale per month as per Pay Scale 2017 to PAS, PCS and PMS officers working against scheduled posts of Establishment and Administration Department as per rates mentioned against each in the following table with immediate effect:-

S#	Pay Scale	Initial Basic Pay	Rate of Executive Allowance per Month
01.	PAS/PCS/PMS Officers in BS-21	Rs.76,720/-	Rs. 1,15,080/-
02.	PAS/PCS/PMS Officers in BS-20	Rs. 69,090/-	Rs.1,03,635/-
03.	PAS/PCS/PMS Officers in BS-19	Rs.59,210/-	Rs.88,815/-
04.	PAS/PCS/PMS Officers in BS-18	Rs.38,350/-	Rs.57,525/-
05.	PAS/PCS/PMS Officers in BS-17	Rs. 30,370/-	Rs.45,550/-

The above allowances will be admissible subject to the following conditions:

1. It will be admissible to PAS, PCS and PMS officers working against scheduled posts only.
2. Officers of other cadres working against scheduled posts are not entitled to the above allowance.
3. PAS, PCS and PMS officers posted against scheduled post and are in receipt of such allowances whichever is more beneficial.
4. Executive Allowance shall not be counted towards pension and gratuity.
5. Executive Allowance will not be admissible to OSD posts and officers who are on leave reserve posts.

**SECRETARY TO GOVERNMENT  
OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT**

**ENDST. NO. & DATE EVEN**

1. The Accountant General Khyber Pakhtunkhwa, Peshawar.
2. Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
3. Principal Secretary to Governor, Khyber Pakhtunkhwa.
4. The Senior Member Board of Revenue.
5. The Additional Chief Secretary FATA.
6. The Additional Chief Secretary P&D Department.
7. The Secretary KP Public Service Commission, Peshawar.
8. All the Administrative Secretaries to Govt. of Khyber Pakhtunkhwa.
9. All the Divisional Commissioners in Khyber Pakhtunkhwa.
10. All the District Account Officers in Khyber Pakhtunkhwa.
11. All the District Account Officers in Khyber Pakhtunkhwa.
12. Director FMIU Finance Department.
13. PSO to Chief Secretary-IV, Finance Department.
14. Budget Officer-IV, Finance Department.
15. The PS to Secretary Finance Department.
16. The PS to Special Secretary Finance Department.
17. The PA to Additional Secretary (Regulations) Finance Department.
18. Master File.

Sd/-  
**SECTION OFFICER (SR-II)**



30

(REGULATION WING)

Dated Peshawar the 02 August, 2018

NOTIFICATION

No. FDI/OSR-III/7/2018-19: The Government of Khyber Pakhtunkhwa has been pleased to sanction Scheduled Post Allowance as per the following rates to the Police Officers serving against the scheduled posts in the Provincial Government of Khyber Pakhtunkhwa with effect from 1<sup>st</sup> November, 2018:-

S.No	Pay Scales	Initial Basic Pay of Pay Scales 2017	Rate of Scheduled Post Allowance Per Month (@ 1.5 Initial Basic Pays as per Pay Scales 2017)
i.	Additional IGs in BS-21	Rs.76,720/-	Rs.1,15,080/-
ii.	DIGs in BS-20	Rs.69,090/-	Rs.1,03,635/-
iii.	SSPs in BS-19	Rs.59,210/-	Rs.88,815/-
iv.	SPs in BS-18	Rs.38,350/-	Rs.57,525/-
v.	ASPs/DSPs in BS-17	Rs.30,370/-	Rs.45,550/-

2. The above allowance will be admissible subject to the following conditions:-
  - i. It will not be counted towards pension or gratuity.
  - ii. It will not be admissible in any kind of leave as well as during training, posting against OSD and leave reserve posts.
  - iii. Risk Allowance and Fixed Daily Allowance will not be admissible to those Police Officers in BS-17 to BS 21 who will draw the Scheduled Post Allowance.
  - iv. It will not be admissible to deputationists.
  - v. Officers of other cadres working against the scheduled posts are not entitled to the above allowance.

SECRETARY TO GOVERNMENT OF KHYBER PAKHTUNKHWA FINANCE DEPARTMENT

Encl: No & Date Eve:

1. The Accountant General, Khyber Pakhtunkhwa, Peshawar
2. The Inspector General of Police, Khyber Pakhtunkhwa.
3. The Additional Chief Secretary P&D Department.
4. The Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
5. The Secretary to Govt. of Khyber Pakhtunkhwa, Home & TA Department.
6. All Regional Police Officers in Khyber Pakhtunkhwa.
7. All District Police Officers in Khyber Pakhtunkhwa.
8. All the District Accounts Officers in Khyber Pakhtunkhwa.
9. Director, I/MIU, Finance Department.
10. PSO to Chief Secretary, Khyber Pakhtunkhwa, Peshawar
11. Budget Officer-III, Finance Department.
12. PS to Secretary Finance Department, Khyber Pakhtunkhwa.
13. PS to Special Secretary Finance Department, Khyber Pakhtunkhwa.
14. Assistant Director (HR Data Base), Finance Department.
15. PA to Additional Secretary (Regulation), Finance Department.
16. PA to Deputy Secretary (Regulation-II), Finance Department.

Handwritten initials and date: A.H. 2018

WP606:2010 Wnginder Ziyarat (Kha) (NAE) (C) (D) (B) (A) (S) (M) (U) (G) (S) SECTION OFFICER (SR-II)

ATTESTED

**GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT  
(REGULATION WING)**

31

Dated Peshawar the 02 August, 2018

**NOTIFICATION**

**No. FD(SOSR-II)8-7/2018-19:** The Government of Khyber Pakhtunkhwa has been pleased to sanction Executive Allowance as per the following rates to the Police Officers serving against the scheduled posts in Provincial Government of Khyber Pakhtunkhwa with effect from 1<sup>st</sup> November, 2018.

S#	Pay Scale	Initial Basic Pay of Pay Scales 2017	Rate of Scheduled Post Allowance Per Month (@ 1.5 initial Basic Pays as per Pay Scales 2017)
i.	Additional IGs in BS-21	Rs.76,720/-	Rs. (sic)
ii.	DIGs in BS-20	Rs.69,090/-	Rs.1,03,635/-
iii.	SSPs in BS-19	Rs.59,210/-	Rs.88,815/-
iv.	SPs in BS-18	Rs.38,350/-	Rs.57,525/-
v.	ASPs/DSP in BS-17	Rs.30,370/-	Rs.45,550/-

2. The above allowance will be admissible subject to the following conditions:-
- i. It will not be counted towards pension or gratuity.
  - ii. It will not be admissible in any kind of leave as well as during training, posting against OSD and leave reserve posts.
  - iii. Risk Allowance and Fixed Daily Allowance will not be admissible to those Police Officers in BS-17 to BS-21 who will draw the scheduled Post Allowance.
  - iv. It will not be admissible to deputationists.
  - v. Officers of other cadres working against the scheduled posts are not entitled to the above allowance.

**SECRETARY TO GOVERNMENT  
OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT**

**Endst: No. & Date Even**

1. The Accountant General, Khyber Pakhtunkhwa, Peshawar.
2. The Inspector General of Police, Khyber Pakhtunkhwa.
3. The Additional Chief Secretary P&D Department.
4. The Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
5. The Secretary to Govt. of Khyber Pakhtunkhwa, Home & TA Department.
6. All Regional Police Officers in Khyber Pakhtunkhwa.
7. All District Police Officers in Khyber Pakhtunkhwa.
8. All the district Accounts Officers in Khyber Pakhtunkhwa.
9. Director, FMU, Finance Department.
10. PSO to Chief Secretary, Khyber Pakhtunkhwa, Peshawar.
11. Budget Officer-III, Finance Department.
12. PS to Secretary Finance Department, Khyber Pakhtunkhwa.
13. PS to Special Secretary Finance Department, Khyber Pakhtunkhwa.
14. Assistant Director (HR Data Base), Finance Department.
15. PA to Additional Secretary (Regulation), Finance Department.
16. PA to Deputy Secretary (Regulation-II), Finance Department.

Sd/-  
**(NAEEM TABASSUM)**  
SECTION OFFICER (SR-II)

39

Dated Peshawar the 19<sup>th</sup> October, 2018

**NOTIFICATION**

No. FD (SO SR-11) 8-7/2018-19: The Government of Khyber-Pakhtunkhwa has been pleased to sanction Technical Allowance as per the following rates to Engineers holding Engineering qualification from the accredited engineering programme of Higher Education Institutions (HEI) / Universities duly recognized by Higher Education Commission (HEC) and registered with Pakistan Engineering Council (PEC), serving against the sanctioned posts in the C&W, Irrigation, Public Health Engineering and Local Government Departments, Govt. of Khyber-Pakhtunkhwa with effect from 1<sup>st</sup> November 2018:-

S.No	Pay Scales	Initial Basic Pay of Pay Scales 2017	Rate of Technical Allowance Per Month @ 1.5 initial Basic Pay as per Pay Scales 2017)
i.	Engineers in BS - 20	Rs 69,090/-	Rs 1,03,635/-
ii.	Engineers in BS - 19	Rs 50,910/-	Rs 76,365/-
iii.	Engineers in BS - 18	Rs 38,350/-	Rs 57,525/-
iv.	Engineers in BS - 17	Rs 30,370/-	Rs 45,555/-

2. The above allowance will be admissible subject to the following conditions:-
- It will not be counted towards pension or gratuity.
  - It will not be admissible in any kind of leave as well as posting against OSD and leave reserve posts.
  - The Engineers in receipt of such allowances other than regular allowance as classified under major object A012-1 A012-2 shall be entitled to one of the allowances, whichever is more beneficial.
  - It will not be admissible to deputationists.

Secretary to Government  
of Khyber Pakhtunkhwa  
Finance Department

**Ends; No & Date Even**

- The Accountant General, Khyber Pakhtunkhwa, Peshawar
- The Additional Chief Secretary P&D Department
- The Principal Secretary to Chief Minister, Khyber-Pakhtunkhwa
- All the Administrative Secretaries to Govt of Khyber-Pakhtunkhwa
- All the Divisional Commissioners in Khyber-Pakhtunkhwa
- All The Deputy Commissioners in Khyber-Pakhtunkhwa
- All the District Accounts Officers in Khyber-Pakhtunkhwa
- Director, PMU, Finance Department
- PSO to Chief Secretary, Khyber-Pakhtunkhwa, Peshawar
- All Budget Officer, Finance Department
- PS to Secretary Finance Department
- PS to Special Secretary Finance Department
- Assistant Director (HR Data Base) Finance Department
- PA to Additional Secretary (Regulation) Finance Department
- PA to Deputy Secretary (Regulation-II), Finance Department

(Nadeem Tabassum)  
Section Officer (SR-11)

19-10-18

**ATTESTED**

Dated Peshawar the 19<sup>th</sup> October, 2018

33

**NOTIFICATION:**

**No. FD(SO SR-II)8-7/2018-19:** The Government of Khyber Pakhtunkhwa has been pleased to sanction Technical Allowance as per the following rates to Engineers holding Engineering qualification from the accredited engineering program of Higher Education Institutions (HEI)/University duly recognized by Higher Education Commission (HEC) and registered with Pakistan Engineering Council. (PEC), serving against the sanctioned posts in the C&W, Irrigation, Public Health Engineering and Local Government Department, Govt. of Khyber Pakhtunkhwa with effect from 1<sup>st</sup> November 2018.

S#	Pay Scale	Initial Basic Pay of Pay Scales 2017	Rate of Technical Allowance Per Month (@ 1.5 initial Basic Pays as per Pay Scales 2017)
i.	Engineers in BS-20	Rs. 69,090/-	Rs. 1,03,035/-
ii.	Engineers in BS-19	Rs. 59,210/-	Rs. 88,815/-
iii.	Engineers in BS-18	Rs. 38,350/-	Rs. 57,525/-
iv.	Engineers in BS-17	Rs. 30,370/-	Rs. 45,550/-

2. The above allowance will be admissible subject to the following conditions:-
- It will not be counted towards pension or gratuity.
  - It will not be admissible in any kind of leave as well as during training, posting against OSD and leave reserve posts.
  - The Engineers in receipt of such allowance other than regular allowance as classified under major object A012-1 A012-2 shall be entitled to one of the allowances, whichever is more beneficial.
  - It will not be admissible to deputationists.

**SECRETARY TO GOVERNMENT  
OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT**

**Endst: No. & Date Even**

- The Accountant General, Khyber Pakhtunkhwa, Peshawar.
- The Additional chief Secretary P&D Department.
- The Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
- All the Administrative Secretary to Chief Minister, Khyber Pakhtunkhwa.
- All the Divisional Commissioners in Khyber Pakhtunkhwa.
- All the Deputy Commissioners in Khyber Pakhtunkhwa.
- All the District Accounts Offices in Khyber Pakhtunkhwa.
- Director, FMIU, Finance Department.
- PSO to Chief Secretary, Khyber Pakhtunkhwa, Peshawar.
- All Budget Officer, Finance Department.
- PS to Secretary Finance Department.
- PS to Special Secretary Finance Department.
- Assistant Director (HR Data Base) Finance Department.
- PA to Additional Secretary (Regulation) Finance Department.
- PA to Deputy Secretary (Regulation-II), Finance Department.

Sd/-  
(NAEEM TABASSUM)  
SECTION OFFICER (SR-II)

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RECEIVED

1. Accountant General, Khyber Pakhtunkhwa, Peshawar.
2. Principal Secretary to Government, Khyber Pakhtunkhwa.
3. Principal Secretary, Khyber Pakhtunkhwa.
4. PSO to Chief Secretary, Khyber Pakhtunkhwa.
5. The Senior Member Board of Revenue.
6. PS to Additional Chief Secretary, (A.C.S.) Department, Khyber Pakhtunkhwa.
7. PS to Secretary, Public Service Commission, Khyber Pakhtunkhwa.
8. All Administrative Secretaries, Khyber Pakhtunkhwa.
9. All Divisional Commissioners, Khyber Pakhtunkhwa.
10. All Deputy Commissioners, Khyber Pakhtunkhwa.
11. All District Account Officers, Khyber Pakhtunkhwa.
12. Director, F.I.U., Finance Department, Khyber Pakhtunkhwa.
13. PS to Secretary, Finance Department, Khyber Pakhtunkhwa.
14. PS to Special Secretary, Finance Department, Khyber Pakhtunkhwa.
15. PS to Additional Secretary (Regulation), Finance Department, Khyber Pakhtunkhwa.
16. Master File.

SECRETARY TO GOVERNMENT OF KHAYBER PAKHTUNKHWA FINANCE DEPARTMENT

The above allowance will be admissible subject to the following conditions:

1. It will be admissible to Planning Officers working against the sanctioned strength of (P.S.) department only.
2. The Officer of other cadre, working against the Planning cadre post are entitled to the above allowance.
3. Planning Officers period against other post and are in receipt of such allowance other than regular allowance, shall be entitled to one of the allowance which is more beneficial.
4. Planning Performance Allowance shall not be count towards pension and gratuity benefit.
5. Planning Performance Allowance is not admissible to the officers who are on leave/EDL, deployment or have received leave.

Sl. No.	Post	Grade	Rate
1	Planning Officer in 1115-17	MA-17	Rs. 43,200/-
2	Planning Officer in 1115-19	MA-19	Rs. 47,400/-
3	Planning Officer in 1115-20	MA-20	Rs. 51,600/-
4	Planning Officer in 1115-22	MA-22	Rs. 60,000/-

As per the provision of the Government of Punjab, the Government of Khyber Pakhtunkhwa has been placed in position of member Planning Performance Allowance for the year 2017-18. The Government of Punjab has been placed in position of member Planning Performance Allowance for the year 2017-18. The Government of Punjab has been placed in position of member Planning Performance Allowance for the year 2017-18.

GOVERNMENT OF KHAYBER PAKHTUNKHWA FINANCE DEPARTMENT (REGISTRATION WING)



35

**GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT  
(REGULATION WING)**

(35)

Dated Peshawar the 11.11.2019

**NOTIFICATION:**

**No. FD(SOSR-II)8-7/2018-(sic):** In pursuance of Cabinet decision held on 22.10.2019, the government of Khyber Pakhtunkhwa has been pleased to sanction planning performance allowance to the (sic) 1.5 initial basic pay as per basic pay 2017 to the Planning Cadre Officer working special (sic) P&D Department as per rate against each in the following table with effect from 01.07.2020.

S.No.	Pay Scale	Initial Basic Pay	Rate of (sic) performance allowance per month
2	Planning Officer in BPS-20	Rs.69,090/-	1,03,615/-
3	Planning Officer in BPS-19	Rs.59,210/-	88,815/-
4	Planning Officer in BPS-18	Rs.38,350/-	57,535/-
5	Planning Officer in BPS-17	Rs.30,370/-	45,550/-

The above allowance will be admissible subject to the following condition.

1. It will be admissible to Planning officers working against the mentioned (sic) P&D department only.
2. The Officers of other cadre, working against the Planning Cadre post are entitled to the above allowance.
3. Planning Officer posted against other posts and are in receipt of such allowance other than regular allowance, shall be entitled to one of the allowance which more beneficial.
4. Planning Performance Allowance shall not be count towards pension and grant.
5. Planning Performance allowance is not admissible to the offices who are in leave/EOL department or leaves service posts.

**SECRETARY TO GOVERNMENT  
OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT**

**Endst No. & date even.**

1. Accountant General Khyber Pakhtunkhwa, Peshawar.
2. Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
3. Principal Secretary to Governor, Khyber Pakhtunkhwa.
4. PSO to Chief Secretary, Khyber Pakhtunkhwa.
5. The Senior Member Board of Revenue.
6. PS to Additional Chief Secretary, P&D Department, Khyber Pakhtunkhwa.
7. PS to Secretary, Public Service Commission, Khyber Pakhtunkhwa.
8. All Administrative Secretaries, Khyber Pakhtunkhwa.
9. All the Divisional Commissioners, Khyber Pakhtunkhwa.
10. All Deputy Commissioner, Khyber Pakhtunkhwa.
11. All District Account Officers, Khyber Pakhtunkhwa.
12. Director, FMIU Finance Department.
13. PS to Secretary, Finance Department, Khyber Pakhtunkhwa.
14. PS to Special Secretary, Finance Department, Khyber Pakhtunkhwa.
15. PA to Additional Secretary, Finance Department, Khyber Pakhtunkhwa.
16. Master File.



36

Dated Peshawar the 30/11/2016

**NOTIFICATION**

No. FD/SR-110-18/2016. In continuation of this Department Notification of order number dated 06/08/2011, the Provincial Cabinet of Khyber Pakhtunkhwa has been pleased to accord approval to the incentive for doctor (All the following categories excluding those working in MTIs on the basis of territory (Districts declared as Category A, B & C) / unattractive / attractive specialties and enhanced the Health Professional Allowance to ensure presence of doctors at all levels of health facilities, which is mandatory for the provision of minimum health services to the people of Khyber Pakhtunkhwa w.e.f. 01/01/2016:-

Grade	Existing rates of HPA	Districts					
		Category-A		Category-B		Category-C	
Districts Specialists, Non-attractive specialties (radiology, Pathology, Anaesthesia)	Rs.10,000/-	Rs.60,000/-		Rs.100,000/-		Rs.140,000/-	
Districts Specialists, Attractive specialties	Rs.10,000/-	Rs.60,000/-		Rs.80,000/-		Rs.100,000/-	
Health Managers	Rs.15,000/- (BPS-17) Rs.10,000/- (BPS-18 & above)	Rs.56,000/-		Rs.76,000/-		Rs.96,000/-	
Medical Officer / Dental surgeon	Rs.15,000/- (BPS-17) Rs.10,000/- (BPS-18 & above)	Urban 42,000	Rural 52,000	Urban 62,000	Rural 72,000	Urban 82,000	Rural 92,000

The categorization of districts on the basis of hard to reach area, geographical terrain, security situation and lack of development and infrastructure shall be as under:-

Districts Category-A

1. Peshawar
2. Abbottabad

Districts Category-B

- |             |                     |              |
|-------------|---------------------|--------------|
| 3. Mawshera | 7. Bannu            | 11. Haripur  |
| 4. Swat     | 8. Charsadda        | 12. Mansehra |
| 5. Kohat    | 9. Dera Ismail Khan | 13. Malakand |
| 6. Mardan   | 10. Dir Lower       | 14. Swabi    |

Districts Category-C

- |               |                  |             |
|---------------|------------------|-------------|
| 15. Puncj     | 19. Hangu        | 23. Shangla |
| 16. Battagram | 20. Karak        | 24. Tank    |
| 17. Chitral   | 21. Kohistan     | 25. Torghar |
| 18. Dir Upper | 22. Lakki Marwat |             |

The districts are internally further segregated into urban and rural settings for awarding incentives to ensure health services delivery in far flung and hard areas within districts.

**ATTESTED**

P.T.O.

**GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT  
(REGULATION WING)**

37

Dated Peshawar the 07/01/2016

**NOTIFICATION:**

**No. FD(SOSR-II)8-18/2016:** In continuation of this Department Notification of even number dated: 06.08.2011, the Provincial Cabinet of Khyber Pakhtunkhwa has been pleased to accord approval to the incentive for doctor (All the following cadres) excluding those working in MTIs on the basis of territory (Districts declared as Category A, B & C)/Unattractive/attractive specialties and enhanced the Health Professional Allowance as under to ensure presence of doctors at all levels of health facilities, when is mandatory for the provision of minimum health services to the people of Khyber Pakhtunkhwa w.e.f. 01/01/2016:-

Cadre	Existing rates of HPA	Districts					
		Category-A		Category-B		Category-C	
Districts Specialists, Non-attractive specialties (radiology, Pathology, Anesthesia)	Rs.10,000/-	Rs.80,000/-		Rs.10,000/-		Rs.140,00/-	
Districts Specialists, Attractive specialties	Rs.10,000/-	Rs.60,000/-		Rs.80,000/-		Rs.100,000/-	
Health Managers	Rs.15,000/- (BPS-17) Rs.10,000/- (BPS-18 & above)	Rs.56,000/-		Rs.76,000/-		Rs.96,000/-	
Medical Officer/ Dental Surgeon	Rs.15,000/- (BPS-17) Rs.10,000/- (BPS-18 & above)	Urban 42,000	Rural 52,000	Urban 62,000	Rural 72,000	Urban 82,000	rural 92,000

The categories of districts on the basis of hard to reach area, geographic terrain, security situation and lack of development and infrastructure shall be as under:-

**District Category-A**

- |             |               |
|-------------|---------------|
| 1. Peshawar | 2. Abbottabad |
|-------------|---------------|

**District Category-B**

- |             |                     |              |
|-------------|---------------------|--------------|
| 3. Nowshera | 7. Bannu            | 11. Haripur  |
| 4. Swat     | 8. Charsadda        | 12. Mansehra |
| 5. Kohat    | 9. Dera Ismail Khan | 13. Malakand |
| 6. Mardan   | 10. Dir Lower       | 14. Swabi    |

**District Category-C**

- |               |                   |             |
|---------------|-------------------|-------------|
| 15. Buner     | 19. Hangu         | 23. Shangla |
| 16. Battagram | 20. Karak         | 24. Tank    |
| 17. Chitral   | 21. Kohistan      | 25. Torghar |
| 18. Dir Upper | 22. Lakkhi Marwat |             |

The districts are internally further segregated into urban and rural settings to for awarding incentives to ensure health services delivery in far flung and hard areas within districts.



28


- i. The existing allowances for doctors (Anaesthesia allowance in district hospitals) hard & hardest. Special package / Incentives at Civil Hospital Gari Habibullah Mansehra, Incentives allowance to Gynaecologist and lady doctors at Districts Batagram Kohistan, Hangu, Tank, Buner, Dir Upper, Dir Lower, Shangla and Chitral) shall be discontinued except Non-practicing Allowance.
- ii. Will be admissible only during their period of posting against the sanctioned posts at Health Department.
- iii. Will not be admissible during earned leave, study leave & extra ordinary leave except casual leave.
- iv. Shall not be treated as part of emoluments for the purpose of calculation of pension and recovery of House Rent etc.
- v. Shall not be admissible to the employees posted/deputed outside the Health Department.

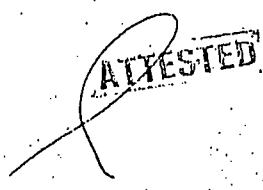
SECRETARY TO GOVERNMENT  
OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT

Encls: No. & date even.

Copy for information and necessary action is forwarded to the:-

1. Secretary to Government of Khyber Pakhtunkhwa, Health Department.
2. The Accountant General, Khyber Pakhtunkhwa, Peshawar.
3. Director MIU, Finance Department.
4. The Director, Treasuries and Accounts, Khyber Pakhtunkhwa, Peshawar.
5. The District Comptroller of Accounts, Peshawar, Mardan, Kohat, Bannu, Abbottabad, Swat and D.I. Khan.
6. The All the District Accounts Officers in Khyber Pakhtunkhwa.
7. The Treasury Officer, Peshawar.
8. Budget Officer-VI, Finance Department.

  
(WAZIR MUHAMMAD AFSAR)  
SECTION OFFICER (SR.II)

  
ATTESTED

- i. The existing allowances for doctors (Anesthesia allowance in district hospital hard & hardest, Special package/Incentives at Civil Hospital gari Habibullah Mansehra, Incentives allowance to Gynecologist: and lady doctors at Districts Batagram Kohistan, Hangu, Tank, Buner, Dir Upper, Dir Lower, Shangla and Chitral) shall be discontinued except Non-practicing Allowance.
- ii. Will be admissible only during their period of posting against the sanctioned posts at Health Department.
- iii. Will not be admissible during earned leave, study leave & extra ordinary leave except casual leave.
- iv. Shall not be treated as part of emoluments for the purposes of calculation of pension and recovery of the House Rent etc.
- v. Shall not be admissible to the employees posted/deputed outside the Health Department:

**SECRETARY TO GOVERNMENT  
OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT**

**Endst: No: & date even.**

Copy for information and necessary action is forwarded to the:-

1. Secretary to Government of Khyber Pakhtunkhwa, Health Department.
2. The Accountant General, Khyber Pakhtunkhwa, Peshawar.
3. Director FMIU, Finance Department.
4. The Director, Treasuries and Accounts, Khyber Pakhtunkhwa, Peshawar.
5. The District Controller of Accounts, Peshawar, Mardan, Kohat, Bannu, Abbottabad, Swat and D.I. Khan.
6. The all the District Accounts Officers in Khyber Pakhtunkhwa.
7. The Treasury Officer, Peshawar.
8. Budget Officer-VI, Finance Department.

Sd/-  
(WAZIR MUHAMMAD AFGAR)  
SECTION OFFICER (SR-II)



GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT  
(REGULATION WING)

Dated Peshawar the: 07-07-2021

NOTIFICATION

No. FD (SOSR-1) 1-1/2021: The Government of Khyber Pakhtunkhwa has been pleased to sanction, w.e.f 1<sup>st</sup> July, 2021 and until further orders, an Ad-hoc Relief Allowance – 2021 @ 10% of Running Basic Pay Scales 2017 to all the civil employees of the Provincial Government as well as contract employees employed against civil posts in Basic Pay Scales on standard terms & conditions of contract appointment.

2. The amount of Ad-hoc Relief Allowance – 2021:-

- i. Will be subject to Income Tax,
- ii. Will be admissible during leave and entire period of LPR except extra ordinary leave.
- iii. Will not be treated as part of emoluments for the purpose of calculation of pension/gratuity and recovery of House Rent.
- iv. Will not be admissible to the employees during the tenure of their posting/deputation abroad.
- v. Will be admissible to the employees on their repatriation from posting/deputation abroad at the rate and amount which would have been admissible to them had they not been posted abroad.

3. The term "Basic Pay" for the purpose of Adhoc Relief Allowance – 2021 will also include the amount of personal pay granted on account of annual increments(s) beyond the maximum of the existing pay scales.

4. The above Adhoc Relief Allowance – 2021 shall be accommodated from within the budgetary allocation for the year 2021-22 by the respective departments / organizations and no supplementary grants would be given on this account.

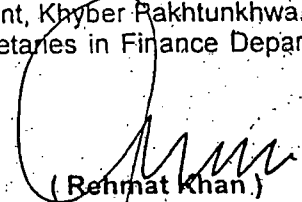
5. All Autonomous/Semi-Autonomous/Medical Teaching Institutions/Other Institutions and Authorities under Provincial Government shall adopt this notification within their respective organizations with the approval of concerned Competent Forum subject to availability of their resources.

*Sd.*  
Secretary to Govt. of Khyber Pakhtunkhwa  
Finance Department

Endst: No. & Date even.

A copy of the above is forwarded for information & necessary action to the:

- (29)  
(41)
1. The Controller General of Accounts, Islamabad with the request to create G/L head for the said allowance.
  2. The Senior Member, Board of Revenue, Khyber Pakhtunkhwa.
  3. All Administrative Secretaries to Government of Khyber Pakhtunkhwa.
  4. The Principal Secretary to Governor, Khyber Pakhtunkhwa.
  5. The Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
  6. The Accountant General, Khyber Pakhtunkhwa.
  7. Secretaries to Government of Sindh, Punjab and Baluchistan, Finance Department
  8. The Secretary, Provincial Assembly, Khyber Pakhtunkhwa.
  9. All Heads of Attached Departments in Khyber Pakhtunkhwa.
  10. All Divisional Commissioners in Khyber Pakhtunkhwa.
  11. All Deputy Commissioners in Khyber Pakhtunkhwa.
  12. The Registrar, Peshawar High Court, Peshawar.
  13. All District & Session Judges in Khyber Pakhtunkhwa.
  14. All Heads of Autonomous/Semi-Autonomous Bodies, Khyber Pakhtunkhwa.
  15. The Director, Treasuries & Accounts, Khyber Pakhtunkhwa.
  16. All the District Comptroller of Accounts in Khyber Pakhtunkhwa.
  17. The Director, Local Fund Audit, Khyber Pakhtunkhwa, Peshawar.
  18. The Director-FMIU, Finance Deptt. With the request to upload the same on FD's Website.
  19. All the District Accounts Officers in Khyber Pakhtunkhwa.
  20. All Section Officers/Budget Officers in Finance Department, Khyber Pakhtunkhwa.
  21. The Manager, Government printing Press, Peshawar.
  22. The Private Secretary to Secretary, Finance Deptt. Khyber Pakhtunkhwa.
  23. PA to Special Secretary, Finance Department, Khyber Pakhtunkhwa.
  24. PAs to Additional Secretaries/Deputy Secretaries in Finance Department, Peshawar.

  
(Rehmat Khan)  
Section Officer (SR: I)



GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT  
(REGULATION WING)

Dated Peshawar the: 07-07-2021

NOTIFICATION

No. FD(SOSR-II)2-5/2021-22 (Executive Allow) In supersession of this Department Notification No. FD(SOSR-II)8-7/2016-17 dated 02.02.2018 and Notification No. FD(SOSR-II)8-7/2019, dated 25-07-2019, the Government of Khyber Pakhtunkhwa has been pleased to grant the Executive Allowance to all officers of PAS, PCS, PMS serving under the Government of Khyber Pakhtunkhwa irrespective of whether they are posted against scheduled posts or not, at the rate of 150% of Running Basic Pay per Month with effect from 01.07.2021. Furthermore, Executive Allowance at the rate of 150% of Running Basic Pay shall also be admissible to all officers posted against scheduled posts in the province irrespective of their service cadre. However, 20% of the difference between the running basic pay and the initial basic pay will be deducted as part of "pay as you go" pension contribution and shall be deposited under Object Head C02241-Contribution of Pension & Gratuities in Provincial Account-I (Non-Food).

2. The above allowance will be admissible subject to the following conditions:
- It will be subject to Income Tax.
  - It will not be counted towards pension and gratuity.
  - It will not be admissible in any kind of leave (except casual leave) as well as posting against OSD and Leave Reserve Posts.
  - Those Officers who are posted against other posts and are in receipt of cadre allowance other than regular allowances shall only be entitled to one of the allowances whichever is more beneficial.

*Sd/-*  
Secretary to Govt. of Khyber Pakhtunkhwa  
Finance Department

Endst: No. & Date even.

A copy of the above is forwarded for information & necessary action to the:

- The Accountant General, Khyber Pakhtunkhwa.
- The Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
- The Principal Secretary to Governor, Khyber Pakhtunkhwa.
- All Administrative Secretaries to government of Khyber Pakhtunkhwa.
- All the Divisional Commissioners in Khyber Pakhtunkhwa.
- All Deputy Commissioners in Khyber Pakhtunkhwa.
- All the District Accounts Officers in Khyber Pakhtunkhwa.
- The Director-FMIU, Finance Deptt. with the request to upload the same on FD's Website.
- PSO to Chief Secretary, Khyber Pakhtunkhwa.
- All Section Officers/Budget Officers in Finance Deptt, Khyber Pakhtunkhwa.
- The Manager, Government printing Press, Peshawar.
- The Private Secretary to Secretary, Finance Deptt. Khyber Pakhtunkhwa.
- PA to Special Secretary, Finance Department, Khyber Pakhtunkhwa.
- PAs to Addl. Secretaries/Deputy Secretaries in Finance Deptt., Peshawar.
- Master File.

*mm*  
(Muhammad Ilyas Khattak)  
Section Officer (SR: II)

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GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT  
(REGULATION WING)

Dated Peshawar the: 07-07-2021

NOTIFICATION

No. FD(SO SR-II 2-5/2021-22/IT Prof Allow: The Government of Khyber-Pakhtunkhwa has been pleased to accord sanction to IT Professional Allowance to the tune of one initial basic pay per Month as per Basic Pay Scales 2017 to all IT officers (BPS 17 & above) in Khyber Pakhtunkhwa with effect from 01.07.2021:

The above allowance will be admissible subject to the following conditions:

1. It will be subject to Income Tax.
2. It will be admissible to the IT Officers (BPS 17 & above) of all Departments having following designations:

S.No.	Designation
1	ASSISTANT DATABASE ADMINISTRATOR
2	ASSISTANT DIRECTOR (IT)
3	ASSISTANT DIRECTOR (MIS)
4	ASSISTANT DIRECTOR DATABASE
5	ASSISTANT DIRECTOR PROGRAMMING
6	ASSISTANT DIRECTOR (I.T)/NETWORK ADMINISTRATOR
7	ASSISTANT I.T MANAGER
8	DATA ANALYST
9	DATA PROCESSING OFFICER
10	DATABASE ADMINISTRATOR
11	DEPUTY DATABASE ADMINISTRATOR
12	DATABASE MANAGER
13	DEPUTY DIRECTOR - IT
14	DEPUTY DIRECTOR DATABASE
15	DEPUTY DIRECTOR IT/MANAGER IT
16	DEPUTY DIRECTOR OPERATION IT
17	DIRECTOR MIS
18	GIS-CUM-WEB DESIGNER
19	I.T OFFICER/DESKTOP
20	I.T OFFICER/NETWORK
21	I.T OFFICER/WEB
22	M.I.S. MANAGER
23	MANAGER GIS/SYSTEM ANALYST
24	MIS COORDINATOR
25	NETWORK ADMINISTRATOR
26	NETWORK ENGINEER
27	NETWORK MANAGER
28	PROGRAMMER
29	SOFTWARE ENGINEER
30	SYSTEMS ANALYST
31	SENIOR PROGRAMMER
32	WEB ADMINISTRATOR
33	WEB DEVELOPER
34	WEB PORTAL MANAGER
35	LAN ADMINISTRATOR
36	ANDROID DEVELOPER
37	ASSISTANT DIRECTOR(GIS)
38	COMPUTER PROGRAMMER
39	DATA ANALYST/DATABASE ADMN.
40	DEPUTY DATABASE ADMINISTRATOR
41	DEPUTY DIRECTOR (IT)/MIS MANAGER(IT)
42	HARDWARE ENGINEER
43	INTERNET & INFORMATION SERVICE MANAGER
44	MOBILE APPLICATION DEVELOPER
45	SENIOR PROGRAMMER
46	ASSISTANT DIRECTOR (I.T)/WEB ADMINISTRATOR

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3. The Computer Allowance shall stand discontinued for employees entitled for IT Professional Allowance.
4. Those IT officers who are posted against other posts and are in receipt of IT Professional allowance other than regular allowances shall only be entitled to one of the allowances, whichever is more beneficial.
5. IT Professional Allowance shall not be counted towards pension and gratuity.
6. It will not be admissible in any kind of leave (except casual leave) as well as posting against OSD and Leave Reserve Posts.
7. All Autonomous/Semi-Autonomous/Medical Teaching Institutions/Other Institutions and Authorities under Provincial Government shall adopt this notification within their respective organizations with the approval of concerned Competent Forum subject to availability of their resources.

- Sd -  
Secretary to Govt. of Khyber Pakhtunkhwa  
Finance Department

Endst: No. & Date even.

A copy of the above is forwarded for information & necessary action to the:

1. The Controller General of Accounts, Islamabad with the request to create G/L head for the said allowance.
2. The Accountant General, Khyber Pakhtunkhwa.
3. The Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
4. The Principal Secretary to Governor, Khyber Pakhtunkhwa.
5. All Administrative Secretaries to government of Khyber Pakhtunkhwa.
6. The Senior Member, Board of Revenue, Khyber Pakhtunkhwa.
7. The Secretary, Provincial Assembly, Khyber Pakhtunkhwa.
8. All the Divisional Commissioners in Khyber Pakhtunkhwa.
9. All Deputy Commissioners in Khyber Pakhtunkhwa.
10. The Registrar, Peshawar High Court, Peshawar.
11. All Heads of Attached Departments in Khyber Pakhtunkhwa.
12. All Heads of Autonomous/Semi-Autonomous Bodies, Khyber Pakhtunkhwa.
13. All the District Accounts Officers in Khyber Pakhtunkhwa.
14. The Director-FMIU, Finance Deptt. With the request to upload the same on FD's Website.
15. PSO to Chief Secretary, Khyber Pakhtunkhwa.
16. All Section Officers/Budget Officers in Finance Department, Khyber Pakhtunkhwa.
17. The Manager, Government printing Press, Peshawar.
18. The Private Secretary to Secretary, Finance Deptt. Khyber Pakhtunkhwa.
19. PA to Special Secretary, Finance Department, Khyber Pakhtunkhwa.
20. PAs to Additional Secretaries/Deputy Secretaries in Finance Department, Peshawar.

M M  
(Muhammad Ilyas Khattak)  
Section Officer (SR: II)



GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT  
(REGULATION WING)


Dated Peshawar the: 07-07-2021

**NOTIFICATION**

No. FD(SOSR-II)2-5/2021-22/Tech Allow: In partial modification of this Department notification No. FD (SO SR-II) 8-7/2018-19, dated 19-10-2018, the Government of Khyber Pakhtunkhwa has been pleased to accord sanction to Technical Allowance as per the following rates to the Engineers holding Engineering qualification from the accredited engineering programme of Higher Education Institutions (HEI) / Universities duly recognized by Higher Education Commission (HEC) and registered with Pakistan Engineering Council (PEC), serving against positions that are required to be filled by engineers for C&W, Irrigation, Public Health Engineering, Local Government & Mines & Mineral Development Departments with effect from 01.07.2021:

S.No.	Pay Scale	Initial Basic Pay of Pay Scales 2017	Rate of Technical Allowance per Month @ 1.5 Initial Basic pay Scales 2017
1	Engineers in BPS 20	Rs. 69,090/-	Rs. 103,635/-
2	Engineers in BPS 19	Rs. 59,210/-	Rs. 88,815/-
3	Engineers in BPS 18	Rs. 38,350/-	Rs. 57,525/-
4	Engineers in BPS 17	Rs. 30,370/-	Rs. 45,550/-

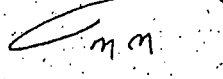
2. The above allowance will be admissible subject to the following conditions:
- It will be subject to Income Tax.
  - It will not be counted towards pension and gratuity.
  - It will not be admissible in any kind of leave (except casual leave) as well as posting against OSD and Leave Reserve Posts.
  - Those engineers who are posted against other posts and are in receipt of cadre allowance other than regular allowances shall only be entitled to one of the allowances, whichever is more beneficial.
3. All Autonomous/Semi-Autonomous/Medical Teaching Institutions/Other Institutions and Authorities under Provincial Government shall adopt this notification within their respective organizations with the approval of concerned Competent Forum subject to availability of their resources

  
Secretary to Govt. of Khyber Pakhtunkhwa  
Finance Department

Endst: No. & Date even.

A copy of the above is forwarded for information & necessary action to the:

- The Accountant General, Khyber Pakhtunkhwa.
- The Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
- The Principal Secretary to Governor, Khyber Pakhtunkhwa.
- All Administrative Secretaries to government of Khyber Pakhtunkhwa.
- All the Divisional Commissioners in Khyber Pakhtunkhwa.
- All Deputy Commissioners in Khyber Pakhtunkhwa.
- All the District Accounts Officers in Khyber Pakhtunkhwa.
- The Director-FMIU, Finance Deptt. with the request to upload the same on FD's Website.
- PSO to Chief Secretary, Khyber Pakhtunkhwa.
- All Section Officers/Budget Officers in Finance Dept, Khyber Pakhtunkhwa.
- The Manager, Government printing Press, Peshawar.
- The Private Secretary to Secretary, Finance Deptt. Khyber Pakhtunkhwa.
- PA to Special Secretary, Finance Department, Khyber Pakhtunkhwa.
- PAs to Addl. Secretaries/Deputy Secretaries in Finance Dept, Peshawar.
- Master File.

  
(Muhammad Ilyas Khattak)  
Section Officer (SR: II)





GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT  
(REGULATION WING)

Dated Peshawar the: 07-07-2021

NOTIFICATION

No. FD (SOSR-II) 2-5/2021/HPA: The Government of Khyber Pakhtunkhwa has been pleased to enhance / revise the rate of Health Professional Allowance from Rs. 10,000/- per Month to Rs. 15,000 per Month to the employees notified vide Letter No. FD (SOSR-II) 8-18/2015-16 dated 15.04.2016 and FD (SOSR-II) 8-18/16 dated 06.02.2017 w.e.f. 01.07.2021 and with the same terms & conditions as mentioned in the letters ibid.

2. All Autonomous/Semi-Autonomous/Medical Teaching Institutions/Other Institutions and Authorities under Provincial Government shall adopt this notification within their respective organizations with the approval of concerned Competent Forum subject to availability of their resources.

*Sdc*  
Secretary to Govt. of Khyber Pakhtunkhwa,  
Finance Department

Dated Peshawar the: 07<sup>th</sup> July, 2021

Endst No. No. FD (SOSR-II) 2-5/2021

A copy of the above is forwarded for information & necessary action to the:-

1. Secretaries to Government of Sindh, Punjab and Baluchistan, Finance Department
2. All Administrative Secretaries to government of Khyber Pakhtunkhwa.
3. The Senior Member, Board of Revenue, Khyber Pakhtunkhwa.
4. The Principal Secretary to Governor, Khyber Pakhtunkhwa.
5. The Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
6. The Secretary, Provincial Assembly, Khyber Pakhtunkhwa.
7. All Heads of Attached Departments in Khyber Pakhtunkhwa.
8. All Divisional Commissioners in Khyber Pakhtunkhwa.
9. All Deputy Commissioners in Khyber Pakhtunkhwa.
10. The Registrar, Peshawar High Court, Peshawar.
11. All District & Session Judges in Khyber Pakhtunkhwa.
12. All Heads of Autonomous/Semi-Autonomous Bodies, Khyber Pakhtunkhwa

*MS*  
(Ms. Iffat Ambreen)  
Deputy Secretary (Reg:II)

Endst: No. & Date even.

A copy of the above is forwarded for information & necessary action to the:-

1. The Accountant General, Khyber Pakhtunkhwa.
2. The AGPR Sub Office, Peshawar.
3. The Director, Treasuries & Accounts, Khyber Pakhtunkhwa.
4. All the District Comptroller of Accounts in Khyber Pakhtunkhwa.
5. The Director, Local Fund Audit, Khyber Pakhtunkhwa; Peshawar.
6. The Director-FMU, Finance Deptt. With the request to upload the same on FD's Website.
7. All the District Accounts Officers in Khyber Pakhtunkhwa.

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8. All Section Officers/Budget Officers in Finance Department, Khyber Pakhtunkhwa.
9. The Manager, Government printing Press, Peshawar.
10. The Private Secretary to Secretary, Finance Deptt. Khyber Pakhtunkhwa.
11. PA to Special Secretary, Finance Department, Khyber Pakhtunkhwa.
12. PAs to Additional Secretaries/Deputy Secretaries in Finance Department, Peshawar.

*M*

(Muhammad Ilyas Khattak)  
Section Officer (SR: II)



GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT  
(REGULATION WING)

Dated Peshawar the: 07-07-2021

**NOTIFICATION**

No. FD(SOSR-II)2-5/2021/H.R Allow: The Government of Khyber Pakhtunkhwa has been pleased to increase the rate of House Rent Allowance to the Civil Servants, Khyber Pakhtunkhwa w.e.f. 01.06.2021 as per breakup given below:

BPS	HOUSE RENT ALLOWANCE			
	Existing rate per month		Revised rate per month	
	Peshawar (45% of initial Basic Pay 2008)	Rest of KP (30% in all other districts)	Peshawar	Rest of KP (45% of initial Basic Pay 2008)
1	2,005	1,337	2,697	2,005
2	2,049	1,366	2,719	2,049
3	2,120	1,413	3,542	2,120
4	2,187	1,458	3,576	2,187
5	2,255	1,503	3,610	2,255
6	2,315	1,544	3,640	2,315
7	2,383	1,589	4,968	2,383
8	2,474	1,649	5,013	2,474
9	2,579	1,719	5,066	2,579
10	2,670	1,780	5,111	2,670
11	2,778	1,852	6,909	2,778
12	2,940	1,960	6,990	2,940
13	3,135	2,090	7,088	3,135
14	3,321	2,214	8,640	3,321
15	3,524	2,349	8,741	3,524
16	4,091	2,727	9,024	4,091
17	6,649	4,433	12,557	6,649
18	8,714	5,810	13,590	8,714
19	13,284	8,856	18,684	13,284
20	15,758	10,505	23,074	15,758
21	17,469	11,646	27,024	17,469
22	18,684	12,456	32,292	18,684

2. All Autonomous/Semi-Autonomous/Medical Teaching Institutions/Other Institutions and Authorities under Provincial Government shall adopt this notification within their respective organizations with the approval of their Competent Forum within their available resources.

3. Housing subsidy for new entrants shall stand discontinued forthwith.

4. All other existing terms and conditions regulating the House Rent Allowance will continue to apply.

- Sd -  
Secretary to Govt. of Khyber Pakhtunkhwa  
Finance Department

Endst: No. No. FD (SOSR-II)2-5/2021

Dated Peshawar the: 07<sup>th</sup> July, 2021

A copy of the above is forwarded for information & necessary action to the:

1. Secretaries to Government of Sindh, Punjab and Baluchistan, Finance Department
2. All Administrative Secretaries to government of Khyber Pakhtunkhwa.

- (49)
3. The Senior Member, Board of Revenue, Khyber Pakhtunkhwa.
  4. The Principal Secretary to Governor, Khyber Pakhtunkhwa.
  5. The Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
  6. The Secretary, Provincial Assembly, Khyber Pakhtunkhwa.
  7. All Heads of Attached Departments in Khyber Pakhtunkhwa.
  8. All Divisional Commissioners in Khyber Pakhtunkhwa.
  9. All Deputy Commissioners in Khyber Pakhtunkhwa.
  10. The Registrar, Peshawar High Court, Peshawar.
  11. All District & Session Judges in Khyber Pakhtunkhwa.
  12. The Chairman, Public Service Commission, Khyber Pakhtunkhwa.
  13. The Chairman, Services Tribunal, Khyber Pakhtunkhwa.
  14. The Chairman, Provincial Ombudsman Secretariat, Khyber Pakhtunkhwa.
  15. All Heads of Autonomous/Semi-Autonomous Bodies, Khyber Pakhtunkhwa.

(Ms. Iffat Ambreen) 7.7.24  
Deputy Secretary (Reg: II)

Endst: No. & Date even.

A copy of the above is forwarded for information & necessary action to the:

1. The Accountant General, Khyber Pakhtunkhwa.
2. The Director Treasuries & Accounts, Khyber Pakhtunkhwa.
3. All the District Comptroller of Accounts in Khyber Pakhtunkhwa.
4. The Director Local Fund Audit, Khyber Pakhtunkhwa, Peshawar.
5. The Director-FMIU, Finance Deptt. With the request to upload the same on FD's Website.
6. All the District Accounts Officers in Khyber Pakhtunkhwa.
7. All Section Officers/Budget Officers in Finance Department, Khyber Pakhtunkhwa.
8. The Manager, Government printing Press, Peshawar.
9. The Private Secretary to Secretary, Finance Deptt. Khyber Pakhtunkhwa.
10. PA to Special Secretary, Finance Department, Khyber Pakhtunkhwa.
11. PAs to Additional Secretaries/Deputy Secretaries in Finance Department, Peshawar.

(Muhammad Ilyas Khattak)  
Section Officer (SR: II)



GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT  
(REGULATION WING)

Dated Peshawar the: 07-07-2021

NOTIFICATION

No: FD (SOSR-II)2-5/2021/Integ,W&D Allow: The Government of Khyber Pakhtunkhwa has been pleased to further enhance / revise the rates of Integrated, Washing and Dress Allowances to the Civil Servants, Khyber Pakhtunkhwa w.e.f. 01.06.2021 as under:

S.No.	Name of Allowance	Existing Rate	Revised Rate
1	Integrated Allowance	Rs. 450/- PM	Rs. 600/- PM
2	Washing Allowance	Rs. 150/- PM	Rs. 1000/- PM
3	Dress Allowance	Rs. 150/- PM	Rs. 1000/- PM

2. The said allowances will be admissible to all Civil Servants drawing pay in BPS 1-6 irrespective of designations.

3. All Autonomous/Semi-Autonomous/Medical Teaching Institutions/Other Institutions and Authorities under Provincial Government shall adopt this notification within their respective organizations with the approval of concerned Competent Forum subject to availability of their resources.

4. All other existing terms and conditions regulating the aforementioned Allowances shall remain intact.

-Sol-  
Secretary to Govt. of Khyber Pakhtunkhwa  
Finance Department

Endst: No. No. FD (SOSR-II)2-5/2021

Dated Peshawar the: 07<sup>th</sup> July, 2021

A copy of the above is forwarded for information & necessary action to the:

1. Secretaries to Government of Sindh, Punjab and Baluchistan, Finance Department
2. All Administrative Secretaries to government of Khyber Pakhtunkhwa.
3. The Senior Member, Board of Revenue, Khyber Pakhtunkhwa.
4. The Principal Secretary to Governor, Khyber Pakhtunkhwa.
5. The Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
6. The Secretary, Provincial Assembly, Khyber Pakhtunkhwa.
7. All Heads of Attached Departments in Khyber Pakhtunkhwa.
8. All Divisional Commissioners in Khyber Pakhtunkhwa.
9. All Deputy Commissioners in Khyber Pakhtunkhwa.
10. The Registrar, Peshawar High Court, Peshawar.
11. All District & Session Judges in Khyber Pakhtunkhwa.
12. The Chairman, Public Service Commission, Khyber Pakhtunkhwa.
13. The Chairman, Services Tribunal, Khyber Pakhtunkhwa.
14. The Chairman, Provincial Ombudsman Secretariat, Khyber Pakhtunkhwa.
15. All Heads of Autonomous/Semi-Autonomous Bodies, Khyber Pakhtunkhwa.

(Ms. Ifat Amdreen)  
Deputy Secretary (Reg: II)

Encl: No. & Date even.

A copy of the above is forwarded for information & necessary action to the:

1. The Accountant General, Khyber Pakhtunkhwa.
2. The Director, Treasuries & Accounts, Khyber Pakhtunkhwa.
3. All the District Comptroller of Accounts in Khyber Pakhtunkhwa.
4. The Director, Local Fund Audit, Khyber Pakhtunkhwa, Peshawar.
5. The Director-FMIU, Finance Deptt. With the request to upload the same on FD's Website.
6. All the District Accounts Officers in Khyber Pakhtunkhwa.
7. All Section Officers/Budget Officers in Finance Department, Khyber Pakhtunkhwa.
8. The Manager, Government printing Press, Peshawar.
9. The Private Secretary to Secretary, Finance Deptt. Khyber Pakhtunkhwa.
10. PA to Special Secretary, Finance Department, Khyber Pakhtunkhwa.
11. PAs to Additional Secretaries/Deputy Secretaries in Finance Department, Peshawar.

  
(Muhammad Ilyas Khattak)  
Section Officer (SR: II)



GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT  
(REGULATION WING)

Dated Peshawar (to: 07-07-2021)

**NOTIFICATION**

No. FD (SOSR-II)2-5/2021/Risk Allow: The Government of Khyber Pakhtunkhwa has been pleased to enhance /-revise the rate of Risk Allowance to the uniform Police personnel (BPS 07 to 16) @ 20% based on initial basic pay of 2017 w.e.f. 01.07.2021 as under:

S.No.	Name of Allowance	Existing Rate/Month	Revised Rate/Month
1	Constable	Rs. 3,530/-	Rs. 5,754/-
2	Head Constable	Rs. 3,820/-	Rs. 6,227/-
3	Assistant Sub Inspector	Rs. 4,115/-	Rs. 6,707/-
4	Sub Inspector	Rs. 4,920/-	Rs. 8,020/-
5	Inspector	Rs. 6,060/-	Rs. 9,878/-

2. Conditions for the grant of enhanced Risk Allowance will remain the same as prescribed in Para-2 of Finance Department letter of even number dated 30.04.2009

Secretary to Govt. of Khyber Pakhtunkhwa  
Finance Department

Endst: No. No. FD (SOSR-II)2-5/2021

Dated Peshawar the: 07<sup>th</sup> July, 2021

A copy of the above is forwarded for information & necessary action to the:

1. Secretaries to Government of Sindh, Punjab and Baluchistan, Finance Department
2. The Inspector General of Police, Khyber Pakhtunkhwa.
3. All Administrative Secretaries to government of Khyber Pakhtunkhwa.
4. The Senior Member, Board of Revenue, Khyber Pakhtunkhwa.
5. The Principal Secretary to Governor, Khyber Pakhtunkhwa.
6. The Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
7. The Secretary, Provincial Assembly, Khyber Pakhtunkhwa.
8. All Heads of Attached Departments in Khyber Pakhtunkhwa.
9. All Divisional Commissioners in Khyber Pakhtunkhwa.
10. All Deputy Commissioners in Khyber Pakhtunkhwa.
11. The Registrar, Peshawar High Court, Peshawar.
12. All District & Session Judges in Khyber Pakhtunkhwa.
13. The Chairman, Public Service Commission, Khyber Pakhtunkhwa.
14. The Chairman, Services Tribunal, Khyber Pakhtunkhwa.
15. The Chairman, Provincial Ombudsman Secretariat, Khyber Pakhtunkhwa.
16. All Heads of Autonomous/Semi-Autonomous Bodies, Khyber Pakhtunkhwa.

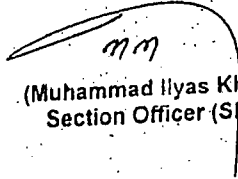
(Ms. Ifat Amreen)  
Deputy Secretary (Reg:II)

Endst: No. & Date even.

A copy of the above is forwarded for information & necessary action to the:

1. The Accountant General, Khyber Pakhtunkhwa.
2. The AGPR Sub Office, Peshawar.

3. The Director, Treasuries & Accounts, Khyber Pakhtunkhwa.
4. All the District Comptroller of Accounts in Khyber Pakhtunkhwa.
5. The Director, Local Fund Audit, Khyber Pakhtunkhwa, Peshawar.
6. The Director-FMU, Finance Deptt. With the request to upload the same on FD's Website.
7. All the District Accounts Officers in Khyber Pakhtunkhwa.
8. All Section Officers/Budget Officers in Finance Department, Khyber Pakhtunkhwa.
9. The Manager, Government printing Press, Peshawar.
10. The Private Secretary to Secretary, Finance Deptt. Khyber Pakhtunkhwa.
11. PA to Special Secretary, Finance Department, Khyber Pakhtunkhwa.
12. PAs to Additional Secretaries/Deputy Secretaries in Finance Department, Peshawar.

  
(Muhammad Ilyas Khattak)  
Section Officer (SR: II)





GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT  
(REGULATION WING)

Dated Peshawar thro: 07-07-2021

**NOTIFICATION**

No. FD(SO SR-II)2-5/2021-22/Special Allow: The Government of Khyber Pakhtunkhwa has been pleased to sanction Special Allowance-2021 @ Rs. 3,500/- per Month to the Civil Servants from BPS 7 to BPS 16 w.e.f 01.08.2021 in the best public interest.

2. The above allowance will be admissible subject to the following conditions:

- i. It will be admissible to all employees except those who are in receipt of Teaching Allowance-2021 vide No. FD(SOSR-II)2-5/2021-22/Teaching Allow, dated 07-07-2021, increase in Risk Allowance vide letter No. FD (SOSR-II)2-5/2021/Risk Allow, dated 07-07-2021, increase in Health Professional Allowance vide letter No. FD (SOSR-II)2-5/2021/HPA, dated 07-07-2021 and increase in Dress Allowance, Washing Allowance and Integrated Allowance vide letter No. FD (SOSR-II)2-5/2021/Integ,W&D Allow, dated 07-07-2021.
- ii. It will be subject to Income tax.
- iii. It shall not be treated as part of emoluments for the purpose of calculations of pension/gratuity and calculation of House Rent etc.
- iv. It will not be admissible to the Officers/Officials who are on earned leave, extra ordinary leave and study leave except casual leave.
- v. All Autonomous/Semi-Autonomous/Medical Teaching Institutions/Other Institutions and Authorities under Provincial Government shall adopt this notification within their respective organizations with the approval of concerned Competent Forum subject to availability of their resources.

*Sd-*  
Secretary to Govt. of Khyber Pakhtunkhwa  
Finance Department

**Endst: No. & Date even.**

A copy of the above is forwarded for information & necessary action to the:

1. The Controller General of Accounts, Islamabad with the request to create G/L head for the said allowance.
2. The Accountant General, Khyber Pakhtunkhwa.
3. The Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
4. The Principal Secretary to Governor, Khyber Pakhtunkhwa.
5. All Administrative Secretaries to government of Khyber Pakhtunkhwa.
6. The Senior Member, Board of Revenue, Khyber Pakhtunkhwa.
7. The Secretary, Provincial Assembly, Khyber Pakhtunkhwa.
8. All the Divisional Commissioners in Khyber Pakhtunkhwa.
9. All Deputy Commissioners in Khyber Pakhtunkhwa.
10. The Registrar, Peshawar High Court, Peshawar.
11. All Heads of Attached Departments in Khyber Pakhtunkhwa.
12. All Heads of Autonomous/Semi-Autonomous Bodies, Khyber Pakhtunkhwa.
13. All the District Accounts Officers in Khyber Pakhtunkhwa.
14. The Director-FMIU, Finance Deptt. With the request to upload the same on FD's Website.
15. PSO to Chief Secretary, Khyber Pakhtunkhwa.
16. All Section Officers/Budget Officers in Finance Department, Khyber Pakhtunkhwa.
17. The Manager, Government printing Press, Peshawar.
18. The Private Secretary to Secretary, Finance Deptt. Khyber Pakhtunkhwa.
19. PA to Special Secretary, Finance Department, Khyber Pakhtunkhwa.
20. PAs to Additional Secretaries/Deputy Secretaries in Finance Department, Peshawar.

*mm*  
(Muhammad Ilyas Khattak)  
Section Officer (SR: II)



GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT  
(REGULATION WING)

Dated Peshawar the: 07-07-2021

NOTIFICATION

No. FD(SOSR-II)2-5/2021-22/Teaching Allow: The Government of Khyber Pakhtunkhwa has been pleased to accord sanction to Teaching Allowance-2021 @ 20% of initial basic pay scales-2017/Month to all teachers of Elementary & Secondary Education, Higher Education and Technical Education Departments, Khyber Pakhtunkhwa w.e.f 01.06.2021 in the best public interest.

2. The above allowance will be admissible subject to the following conditions:
- It will be subject to Income Tax.
  - It will be admissible only to the teachers posted against teaching posts in the aforesaid Departments.
  - Teaching Allowance shall not be treated as part of emoluments for the purpose of calculations of pension/gratuity and calculation of House Rent etc.
  - It will not be admissible to the Officers/Officials who are on earned leave, extra ordinary leave and study leave except casual leave.
  - It will not be admissible to the employees posted/deputed outside the E&SE, Higher and Technical Education Departments against non-teaching posts.
  - All Autonomous/Semi-Autonomous/Medical Teaching Institutions/Other Institutions and Authorities under Provincial Government shall adopt this notification within their respective organizations with the approval of concerned Competent Forum subject to availability of their resources.

- Sd -  
Secretary to Govt. of Khyber Pakhtunkhwa  
Finance Department

Endst. No. & Date even.

A copy of the above is forwarded for information & necessary action to the:

- The Controller General of Accounts, Islamabad with the request to create G/L head for the said allowance.
- The Accountant General, Khyber Pakhtunkhwa.
- The Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
- The Principal Secretary to Governor, Khyber Pakhtunkhwa.
- All Administrative Secretaries to government of Khyber Pakhtunkhwa.
- The Senior Member, Board of Revenue, Khyber Pakhtunkhwa.
- The Secretary, Provincial Assembly, Khyber Pakhtunkhwa.
- All the Divisional Commissioners in Khyber Pakhtunkhwa.
- All Deputy Commissioners in Khyber Pakhtunkhwa.
- The Registrar, Peshawar High Court, Peshawar.
- All Heads of Attached Departments in Khyber Pakhtunkhwa.
- All Heads of Autonomous/Semi-Autonomous Bodies, Khyber Pakhtunkhwa.
- All the District Accounts Officers in Khyber Pakhtunkhwa.
- The Director-FMIU, Finance Deptt. With the request to upload the same on FD's Website.
- PSO to Chief Secretary, Khyber Pakhtunkhwa.
- All Section Officers/Budget Officers in Finance Department, Khyber Pakhtunkhwa.
- The Manager, Government printing Press, Peshawar.
- The Private Secretary to Secretary, Finance Deptt. Khyber Pakhtunkhwa.
- PA to Special Secretary, Finance Department, Khyber Pakhtunkhwa.
- PA's to Additional Secretaries/Deputy Secretaries in Finance Department, Peshawar.

(Muhammad Ilyas Khattak)  
Section Officer (SR: II)

Annex  
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REPRESENTATION BEFORE THE WORTHY SECRETARY TO GOVERNMENT OF KHYBER PAKHTUNKHWA, FINANCE DEPARTMENT

The Secretary Finance/ Chairman, Grievance Redressal Committee, Finance Department, Khyber Pakhtunkhwa, Peshawar

Channel: PAPER CHANNEL

SUBJECT: CONTINUATION OF ALLOWANCE @ 150% OF THE RUNNING BASIC PAY IN RESPECT OF PCS/ PMS OFFICERS WORKING IN THE DIRECTORATE GENERAL, EXCISE, TAXATION, AND NARCOTICS CONTROL DEPARTMENT

The Appellants most earnestly crave permission of the Honorable member to submit as under:

BRIEF FACTS:

That the appellants are civil servants and officers of the Khyber Pakhtunkhwa Excise, Taxation and Narcotics Control Department and were duly appointed pursuant to advertisement, competitive examinations (PCS/PMS), psychological evaluation and interviews by the Khyber Pakhtunkhwa Public Service Commission. They were appointed in the batches of 2006, 2007, 2012, 2015 & 2017 of PCS/PMS. They are seventeen (17) in number and working with all the diligence and dedication to best of their abilities for the betterment of the Khyber Pakhtunkhwa Excise, Taxation and Narcotics Control Department as well as the province in respect of generation of revenue as well as the eradication of narcotic substances. They are bonafide law-abiding residents of Khyber Pakhtunkhwa, and being citizen of Pakistan, are entitled to all the constitutional guarantees including but not limited to the fundamental rights of life, freedom of trade, due process as well as the right to be treated equally against discrimination.

That twelve (12) out of the seventeen (17) officers have come through the completion of PMS examination under the syllabus provided in the KP PMS Rules 2007, whereas five (5) officers have come through the erstwhile Khyber Pakhtunkhwa PCS Rules, 1997 PCS examination. To make the position clearer, the said recruitment in Excise, Taxation & Narcotics Control Department as Assistant Excise & Taxation Officer in BPS-17 since 2007 is conducted through competitive examination, under the PMS Rules 2007 whereas prior to 2007 this was conducted through the Khyber Pakhtunkhwa PCS Rules, 1997. The advertisement, syllabus, examination, interviews, psychological evaluation and even trainings are the same for PMS and Excise Officers.

That, the Provincial Government issued a Notification vide PU(SO)R 115-5729-121-23 (Executive Allowance) entitling all IAS, PCS, and PMS officers working in the Government of Khyber Pakhtunkhwa for executive allowance @ 150% of the running basic pay on 29 July 2021. Accordingly, the said allowance was being paid to the Appellants as they being eligible under the said Notification.

That, to the utmost dismay of the appellants, on 30-04-2022, payment of the said allowance was unilaterally stopped by the Finance Department by the Government without any intimation, notice or even in order and in breach of all the norms of justice.

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**REPRESENTATION BEFORE THE WORTHY SECRETARY TO GOVERNMENT OF KHYBER  
PAKHTUNKHWA, FINANCE DEPARTMENT**

To:

The Secretary Finance/ Chairman, Grievance Redressal Committee, Finance Department, Khyber Pakhtunkhwa, Peshawar.

Through: PROPER CHANNEL

**SUBJECT: CONTINUATION OF ALLOWANCE @ 150% OF THE RUNNING BASIC PAY  
IN RESPECT OF PCS/ PMS OFFICERS WORKING IN THE DIRECTORATE  
GENERAL, EXCISE, TAXATION AND NARCOTICS CONTROL DEPARTMENT**

Dear Sir

The Appellants most earnestly crave permission of the Honorable forum to submit as under:

**BRIEF FACTS:**

- i. That the appellants are civil servants and officers of the Khyber Pakhtunkhwa Excise, Taxation and Narcotics Control Department and were duly appointed pursuant to advertisement, competitive examinations (PCS/PMS), psychological evaluation and interviews by the Khyber Pakhtunkhwa Public Service Commission. They were appointed in the batches of 2006, 2007, 2012, 2015 & 2017 of PCS/PMS. They are seventeen (17) in number and working with all due diligence and dedication to best of their abilities for the betterment of the Khyber Pakhtunkhwa Excise, Taxation and Narcotics Control Department as well as the province in respect of generation of revenue as well as the eradication of narcotic substances. They are bonafide law-abiding residents of Khyber Pakhtunkhwa, and being citizen of Pakistan, are entitled to all the constitutional guarantees including but not limited to the fundamental rights of life, freedom of trade, due process as well as the right to be treated equally against discrimination.
- ii. That twelve (12) out of the seventeen (17) officers have come through the qualification of PMS examination under the syllabus provided in the KP PMS Rules 2007. Whereas five (5) officers have come through the erstwhile Khyber Pakhtunkhwa PCS Rules, 1997 PCS examination. To make the position clearer the initial recruitment in Excise, Taxation & Narcotics Control Department as Assistant Excise & Taxation Officer, in BPS-17 since 2007 is affected through competitive examination under the PMS Rules 2007, whereas prior to 2007 they were affected through the Khyber Pakhtunkhwa PCS Rules, 1997. The advertisement, syllabus, examination, interviews, psychological evaluation and even trainings are one and the same for PMS and Excise Officers.
- iii. That, the Provincial Government issued a Notification vide FD(SOSR-II)2-5/20121-22 (Executive Allowance) entitling all PAS, PCS, and PMS officers working in the Government of Khyber Pakhtunkhwa for executive allowance @ 150% of the running basic pay on 7<sup>th</sup> July 2021. Accordingly, the said allowance was being paid to the Appellants as they being eligible under the said Notification.

iv. That, to the utmost dismay of the appellants, on 30-04-2022, payment of the said allowance was unilaterally stopped by the Finance Department to the appellants without any intimation, notice or even an order and in negation of all the norms of justice.

v. That, the Appellants submit that they are fully entitled to the said allowance on the following grounds amongst others:

**GROUND:**

- A. **Because** the action of stopping of the allowance unilaterally are in violation of the fundamental rights, guaranteed to the Appellants, under Articles 4, 10-A, 18, 24 and 25-A of the Constitution of Islamic Republic of Pakistan, 1973. The same are illegal, arbitrary and in contravention of Appellants' constitutional rights and are therefore liable to be set aside
- B. **Because** Article 38(e) of the Constitution of Islamic Republic of Pakistan, 1973 is specifically being made redundant through the acts hereinbefore mentioned which has made the already pending disparity of the appellants and their cadre even further sink to the bottom of the deepest oceans, with no hopes of any redress.
- C. **Because** the Constitution of Islamic Republic of Pakistan, 1973 and the law of the land require that every citizen shall be treated under the law and that all citizens are equal before the law and are entitled to equal protection of the law. Even the principles of natural justice require that similarly placed persons be given alike treatment under the law. Reference be made to Article 25 of the Constitution, which seeks no discrimination between similarly placed citizens.
- D. **Because** the terms and conditions of appointment, both for the ETOs and the SOs/PMS officers were also the same and their services have been regulated under the same laws for civil servants and eligibility of only Provincial Management Services (PMS) Provincial Civil Services (PCS) for the said allowance is highly discriminatory and cannot be justified under any norms of justice.
- E. **Because** after appointment, both the groups were given the same training in the Provincial Services Academy Peshawar, Appellants along with the SOs/PMS were recruited in the same batch, which commenced from 30-01-2006, and same goes for the subsequent batches as well.
- F. **Because** the nature of the job, the hours of work, and the post-appointment training and experience of the Appellants and the PCS/PMS are the same. Most of the instant Appellants have worked on similar posts against which officials from the Secretariat or Executive Groups are appointed.
- G. **Because** the Notification issued by the Finance Department Notification vide No. FD(SOSR-II)2-5/20121-22(Executive Allow) dated 07-07-2021, in clear and unequivocal terms, entitles all PCS/PMS officers working in the Government of Khyber Pakhtunkhwa, without any differentiation whether they are from PCS executive, PCS Police, PCS, PCS secretariat or PCS Excise.
- H. **Because** the Appellants cannot be made to suffer for no fault of their own, that too in an arbitrary and illegal manner, wherein all the norms of natural

justice have been flouted, the law ignored, rules violated with the sole intention of depriving the appellants from a vested right.

- I. **Because** in the Directorate General, Officers sitting in the same office, some are performing duties against 25% schedule posts quota; performing same duties, having the same expertise and skills are getting different pays and allowance in disregard of Article 25 of the Constitution of Islamic Republic of Pakistan, thereby promoting disparity, low morale, low motivation and is the disturbing quality of public service delivery.
- J. **Because** if evenhanded justice is not administered the same could have many adverse effects on the society and would cause discontent and frustration in the social setup. It cannot be ignored that social justice is an objective enshrined in the Constitution of Pakistan 1973.
- K. **Because** the legal principal "Audi alteram partem" meaning 'hear the other side', or 'no man should be condemned unheard' or 'both the sides must be heard before passing any order', the maxim itself says no person shall be condemned unheard. Hence, no case or judgment can be decided without listening to the point of another party. This principle same was established by the august Supreme Court in **Civil Petition No. 279-P/2015**. The relevant portion of the Judgment is produced as under, for ready reference;

*"Any proceeding arising out of the equity cannot be decided without providing opportunity of hearing. The learned High Court ought to have followed the principle of audi alteram partem and due process, which are basis of administration of justice, especially when any order, if passed, might affect the rights of the entity not party to the proceedings. For what has been discussed above, we convert this petition into appeal, allow it, set aside the impugned judgment and remand the case back to the learned High Court for a decision afresh after affording opportunity of hearing to all concerned strictly in accordance with law."*

- L. **Because** the Honorable Supreme Court of Pakistan has held in **2018 SCMR 691** that right once vested cannot be taken back in respect of allowances in the following terms:

*"As a secondary and also tenuous argument, learned Deputy Attorney General contended that the Health Allowance is granted under executive fiat without any statutory backing therefore the same can be withdrawn by the Federal Government at any time. That is clearly a flawed contention. It is admitted that grant of the Health Allowance and the terms of eligibility to receive the same were determined by the competent authority, Ministry of Finance in accordance with Rules of Business of the Federal Government. The original terms of the said lawful grant still hold the field. These were acted upon and payment of the Health Allowance to the respondents has conferred a vested right upon them. In such circumstances, the executive is barred by the rule of locus poenitentiae from unilaterally rescinding and retrieving the benefit availed by its recipients. Reference is made to Pakistan, through the Secretary, Ministry of Finance v. Muhammad Hidayatullah Farukhi (PLD 1969 SC 407) and The Engineer-in-Chief Branch v. Jalaluddin (PLD 1992 SC 207). Therefore, without a change of the terms of eligibility for the Health Allowance even the prospective exclusion of the respondents*

60 (60)

from receipt of the benefit shall constitute arbitrary and unlawful action."

M. Because the appellants also place reliance upon the dictum laid in respect of accrual of a right, which cannot be unilaterally taken back. The same is reported as PLD 2021 SC 320, and relevant portion reads as:

"Otherwise the case of the respondent is also covered by section 24-A of General Clauses Act, 1897, which clearly reflect that once a right is accrued, the same cannot be withdrawn unless and until it is established that the scheme was obtained by practicing fraud or misrepresentation. Section 24-A of the General Clauses Act, 1897, is reproduced as under:-

"24-A. Exercise of power under enactments.-

(1) Where, by or under any enactment, a power to make any order or give any direction is conferred on any authority, office or person such power shall be exercised reasonably, fairly, justly and for the advancement of the purposes of the enactment.

(2) The authority, office or person making any order or issuing any direction under the powers conferred by or under any enactment shall, so far as necessary or appropriate give reasons for making the order or, as the case may be, for issuing the direction and shall provide a copy of the order or as the case may be, the direction to the person affected prejudicially."

The contention of the learned counsel for the respondent that the doctrine of promissory estoppel is squarely applicable has force. It is well settled that where the Government control functionaries make promise which ensues a right to anyone who believes them and acts under them, then those functionaries are precluded from acting detrimental to the rights of such person/citizen. Otherwise the case of the respondent is also hit by doctrine of "legitimate expectation". Justice (Retired) Fazl Karim, in his book, "Judicial Review of Public Actions" at page 1365 has equated the aforesaid doctrine to the "fairness" and equity which is legitimate attribute of a public functionary. The relevant passage reads like this:-

"The justification for treating 'legitimate expectation' and 'promissory estoppel' together as grounds for judicial review is, one, that they both fall under the general head 'fairness'; and too, that 'legitimate expectation' is akin to an estoppel."

This very doctrine has a history of appreciation by this Court in various judgments including (1986 SCMR 1917) "Al-Samrez Enterprise v. The Federation of Pakistan" wherein it is held as under:-

"It is a settled rule that an executive authority cannot in exercise of the rule-making power or the power to amend, vary or rescind an earlier order, take away the rights vested in the citizen by law."

N. Because the claim of the appellants also holds force and draws wisdom from the judgment of the Honorable Lahore High Court in 2020 P L C (C.S.) 1378, which relevant portion reads as:

"Once a right had been created by extending benefit after complying with codal formalities then same could not be destroyed or withdrawn--Constitutional petition was allowed."

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O. Because the case of the appellants is further strengthened by the dictum of honorable Lahore High Court reported as 2010 P L C (C.S.) 652, which held as:

(61)

*"Withdrawal of special allowance allowed to the employees--- Grievances urged by the petitioners were that one month running pay allowed to them had been withdrawn by the authorities in view of the risk allowance salary package of the Punjab Police--Petitioners had been allowed special allowance of one month additional basic pay in addition to their pay---Same was allowed as incentive given to all the Police Prosecutors working as DSP Legal and Inspector Legal; and the same had duly been paid to the petitioners---Enhancement in the salaries of the Police Officials through special package was introduced to rationalize disparity in the salaries of various units, ranks of the Police and to bring same at par with the salary of Islamabad and Motorway Police ---From the order whereby benefits were withdrawn it was quite obvious that special incentive allowance offered to the petitioners of one additional basic pay scale per month had not been withdrawn and the petitioners could not be deprived of the said special allowance---Petitioners, in circumstances were entitled to the same--- Authorities were directed by High Court to allow the payment of special allowance to the petitioners; arrears should also be paid to them; and if any recovery had been made same be reimbursed."*

**PRAYER:**

It is, therefore, submitted with profound respect that this Honorable forum may very graciously be pleased to continue disbursement of the said allowance @ 150 % of the running basic pay to all PCS/PMS officers working in the Excise and Taxation Department without any discrimination and oblige.

**Appellants  
All PCS/PMS Officers of Excise,  
Taxation, and Narcotics Control Department**

CC:

1. Secretary to the Government of Khyber Pakhtunkhwa, Excise, Taxation and Narcotics Control Department.
2. Chief Secretary to the Government of Khyber Pakhtunkhwa.



GOVERNMENT OF KHYBER PAKHTUNKHWA  
EXCISE, TAXATION & NARCOTICS CONTROL DEPARTMENT

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NO.SO(Admn)/E&T/1-82/2020/4289-90  
Dated Peshawar, the 17 June, 2022

To

The Secretary to Govt. of Khyber Pakhtunkhwa,  
Finance Department.

Atten: Section Officer (SR.IV)

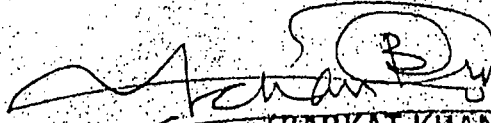
Subject: CONTINUATION OF ALLOWANCE @ 150% OF THE RUNNING  
BASIC PAY IN RESPECT OF PCS/PMS OFFICERS WORKING IN  
THE DIRECTORATE GENERAL EXCISE, TAXATION AND  
NARCOTICS CONTROL DEPARTMENT.

Dear Sir,

I am directed to refer to your department's letter No. SOSR-IV/FD/1-13-2021/E&TD dated 01.06.2022 on the subject noted above, and to endorse the plea of the appellants as narrated in the appeal received with your above cited letter which contained on fact.

2. Furthermore, this department is requested to kindly process the subject appeal for continuation of allowance @ 150% of the running basic pay in respect of PCS/PMS officers working in the Directorate General Excise, Taxation And Narcotics Control Department to redress their genuine demand. Moreover, Excise Department is a Revenue generating department and playing/collecting huge amounts to Provincial Finance Department in shape of UIP Tax, token tax, Registration tax etc., therefore, their request may be honoured on compassionate ground, please.

Yours faithfully,

  
(BARKAT KHAN)  
SECTION OFFICER (ADMN)

Endst: No. & date Even.

Copy is forwarded for information to the: -

1. P.S to Secretary Excise, Taxation & Narcotics Control Department, Khyber Pakhtunkhwa, Peshawar.

  
SECTION OFFICER (ADMN)

5 Years Recovery in R/O Excise, Taxation & Narcotics Control Department Khyber Pakhtunkhwa.

S.#	Tax Heads	Target 2017-18	Actual Receipts 2017-18	Target 2018-19	Actual Receipts 2018-19	Target 2019-20	Actual Receipts 2019-20	Target 2020-21	Actual Receipts 2020-21	Target 2021-22	Actual Receipts 2021-22
1	2	3	4	5	6	7	8	9	10	11	12
1	Property Tax	900.00	889.58	1100.00	1259.07	1100.00	882.484	1624.020	1624.313	3200.00	1478.90
2	M.V Registration Fee	300.00	308.85	350.00	336.25	350.00	273.654	0.00	369.823	0.00	330.018
3	M.V Token Tax	850.00	711.04	950.00	751.93	990.00	708.300	1144.895	889.337	1900.00	776.977
4	Professional Tax	300.00	305.17	370.00	396.14	450.00	678.13	595.880	725.779	100.00	93.202
5	Provincial Excise	25.00	25.44	32.00	60.12	23.00	27.190	34.990	36.668	55.00	39.096
6	Hotel Tax	42.00	46.55	50.00	61.13	65.00	49.833	24.960	28.369	6.00	19.537
7	M.V. Dealers	7.00	9.07	12.00	13.91	15.00	11.451	18.030	16.775	44.00	15.901
8	Tobacco Dev. Cess	406.97	397.97	350.00	433.68	343.00	369.295	306.280	401.513	456.00	419.237
9	I.D.C	300.00	184.00	150.00	143.57	0.00	0.00	0.000	0.000	0.00	0.000
Total		3130.97	2878.68	3364.00	3455.80	3336.00	3000.34	3749.055	4092.577	5761.00	3172.872
%age achieved		92%		103%		90%		109%		55%	

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Microsoft Excel ribbon: Home, Insert, Page Layout, Formulas, Data, Review, View, Help. Font: Arial, size 16. Alignment: Center. Number: 0.00. Conditional Formatting, Format as Table, Cell Styles, Insert.

Comparitive Head wise Recovery achieved till the month of August 2022 (Two Months), by Excise & Taxation Officers.

S.No	Heads	2022-23				2021-22				Increase/Decrease over last year	Increase/decrease %age
		From July 2022 to August 2022				From July 2021 to August 2021					
		Total Target	Two Month Target	Total Recovery	%age over 02 Month Target	Total Target	Two Month Target	Total Recovery	%age over 02 Month Target		
1	UIP Tax	3200.000	533.333	214.716	40%	3200.000	533.333	97.782	18%	116.95	119.6%
2	Registration Fee	0.000	0.000	52.341	0%	0.000	0.000	60.816	0%	30.52	95.9%
3	Token Tax	1900.000	316.667	247.429	78%	1900.000	316.667	268.771	85%	-21.04	-7.8%
4	Provincial Excise	55.000	9.167	2.078	23%	55.000	9.167	4.649	51%	-2.57	-55.3%
5	Professional Tax	100.000	16.667	21.420	127%	100.000	16.667	28.642	178%	-8.52	-28.7%
6	M.V.Dealers	44.000	7.333	2.385	33%	44.000	7.333	3.271	45%	-0.88	-26.8%
7	Tobacco Development Csts	500.000	83.333	24.378	29%	456.000	76.800	10.512	14%	13.87	131.9%
8	Hotel Tax	6.000	1.000	1.012	101%	6.000	1.000	2.016	202%	-1.00	-49.8%
	<b>Total</b>	<b>5805.000</b>	<b>967.500</b>	<b>573.495</b>	<b>59%</b>	<b>5761.000</b>	<b>960.167</b>	<b>448.165</b>	<b>47%</b>	<b>127.32</b>	<b>28.4%</b>

Excel status bar: Comp Ending PER DG, Comp Ending Month, Attendance, Average: 260.177187, Count: 161, Sum: 35131. Search bar: Type here to search.

FINANCE DEPARTMENT  
(REGULATION WING)

Amex (F)

NO. SOSR-IV/ED/1-13/2021/E&TD  
Dated Peshawar the 15.08.2022

The Secretary to Govt. of Khyber Pakhtunkhwa,  
Excise, Taxation & Narcotics Control Department

(65)

Subject: CONTINUATION OF ALLOWANCE @ 150% OF THE RUNNING BASIC PAY IN RESPECT OF PCS/MPS OFFICERS WORKING IN THE DIRECTORATE GENERAL EXCISE, TAXATION AND NARCOTICS CONTROL DEPARTMENT.

Dear Sir,

I am directed to refer to your Department's letter No- SO(Admn)/E&T/1-82/2020/4289-90 dated 17.06.2022 on the subject noted above and to state that the Provincial Government vide Notification dated 07.07.2021 in supersession of previous notifications granted Executive Allowance @ 150 % of running basic pay from 01.07.2021 to all officers of PAS, PCS, PMS whether they are posted against scheduled posts or not. Furthermore, the said allowance is admissible to all officers posted against scheduled posts in the Province irrespective of their service cadre.

The Officers of Excise Directorate are not covered under the provision of this Department's notification as they are neither PAS, PCS, PMS Officers nor posted against the scheduled posts but are inducted through KP-PSC as FTOs.

In view of the above, it is clear that they were/are not entitled for Executive Allowance and have drawn Executive Allowance from July, 2021 to April, 2022 irregularly therefore the same may be recovered from them under intimation to this Department, please.

Yours faithfully,

(MAQSOOD KHAN)

SECTION OFFICER (SR. IV)

Encl No & date even

Copy forwarded to the:-

1. The Accountant General Khyber Pakhtunkhwa for necessary action.
2. PA to Additional Secretary (Regulation), Finance Department.
3. PA to Deputy Secretary (Regulation-I), Finance Department.
4. Master File.

SECTION OFFICER (SR. IV)

17/8/22  
Diary No. 482

Dated 17.08.2022