

ORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL, PESHAWAR

Appeal: 1437/2022

President Excise Taxation & Narcotics Control officers Association .....Appellant

Versus

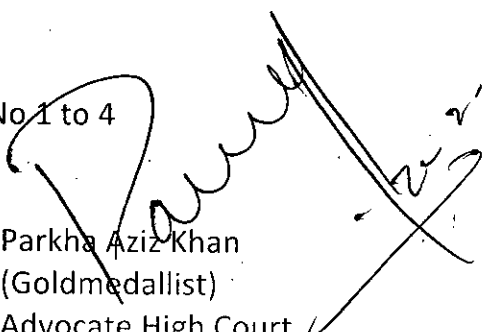
The Government of KPK & others.....Respondents

INDEX

S. No	Description of Documents	Annex	Pages
1	Parawise Comments		1-4
2	Affidavit		5
3	ET&NC department KPK rules 2018	"A"	6-13
4	KPK PMS rules 2007	"B"	14-19
5	Copy of Finance dept letter dated 15-08-2022 replied to provincial govt vide notification dated 07-07-2021	"C"	20
6	Copy of Notification No.FD(SOSR-II)2-5/20121-22(Executive allowance) dated 07-07-2021	"D"	21
7	Relevant documents		22-24
8	Authority letter		
9	Waqalatnama		

Respondent No 1 to 4

Through

  
Parkha Aziz Khan  
(Goldmedallist)  
Advocate High Court  
Legal advisor

Excise Taxation & Narcotise Control  
Khyber Pakhtunkhwa

Date:

BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL, PESHAWAR

Service Appeal: 1437/2022

President Excise Taxation & Narcotics Control officers Association .....Appellant

Versus

The Government of KPK & others.....Respondents

Joint Parawise comments/written reply on behalf respondent No 1 to 4

**Respectfully Sheweth:**

Khyber Pakhtunkhwa  
Service Tribunal

Diary No. 6608

Dated 19/07/23

**Preliminary Objection:**

1. That the appellant has got no cause of action to file the instant appeal.
2. That the appellant has not come to this Hon'ble Tribunal with clean hands.
3. That the petition is bad in law and facts.
4. That appellant concealed the material facts from this Hon'ble Tribunal.
5. That appellant being citizen of Pakistan, enjoying all his due and fundamental rights incorporated under constitution of Islamic Republic of Pakistan, 1973.
6. That the appeal in hand is not maintainable and incompetent in the eyes of law.
7. That the appellant is estopped by his own conduct.
8. That the appeal is mis-constructed and mistakenly drawn, hence liable to be rejected.

**On facts:**

1. Para No. 1 needs no comments.
2. Pertains to record. Needs no comments.
3. Incorrect, both establishment and Excise department are different departments, having different cadre and set of rules, standard of induction, method of recruitment & promotion etc. pertinent to mention here that excise Department is governed by its own set of rules namely called 2018 rules (**Annexure-A**). on the other hand, PMS is different cadre runs under 2007 rules namely called PMS rules 2007. Its parent department is establishment & Administration department, having different nomenclature, schedule, promotion, training and induction method (**Annexure-B**).  
If directorate of Excise & Taxation has not its own syllabus of training Modules, then they should frame its own syllabus & Training Module.
4. Correct. And under this power the Directorate of Excise has been established an attached Department and ETO's are working under this Directorate.

5. Incorrect. The appellants are working in Directorate of Excise which is the attached department of Excise Department and they work under its administrative control Excise Department.
6. That appellants admitting the fact in para 09. The Finance Department vide (NO.SOSR-IV/FD/1-13/2021/E&TD) Dated 15-08-2022 said, "The officers of Excise Directorate are not covered under the provision of the Department's notification as they are neither PAS, PCS, PMS Officers nor posted against the scheduled posts but are inducted through KP-PSC as ETOs. In view of above, it is clear that they were/are not entitled for executive allowance. (Copy of Notification is annexed C)
7. Correct to the extent that Govt. of Khyber Pakhtunkhwa, Finance Department vide notification dated 02-02-2018 sanctioned Executive Allowance to the tune of 1.5 initial Basic pay per month on the pay scale 2017 to PAS/PCS & PMS officers against the schedule posts of Establishment and Administration Department with some conditions mentioned in the above cited notification, the Provincial Government vide Notification dated 07-07-2021 granted Executive Allowance to all officers of PAS, PMS & PCS working in Establishment and Administration Department against Scheduled posts w.e.f. 01-07-2021 @ 150% of the running basic pay (Annex-D). Similarly, the appellants admitted that being PCS qualified Officer they have already taken the said allowance, which is sheer violation on part of appellants, That they have taken this allowance without the Government approval.
8. Correct to the extent that representation of the appellants was received, processed. But the appellants themselves has admitted that it was regretted.
9. Finance Department vide letter dated 15-08-2022, replied that provincial Govt. vide notification dated 07-07-2021 in supersession of previous notification granted Executive allowance @150% of running basic pay from 01-07-2021 to all officers of PAS, PCS PMS working in Establishment and Administration Department against scheduled posts whether they are posted 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 of Establishment & Administration Department nor posted against the scheduled posts but are inducted through KP-PSC as ETOs.

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.

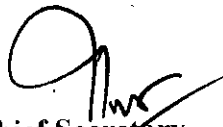
irregularly therefore the same may be recovered from them under intimation to this Department (Annex-E)

- 10. Pertains to record. Hence, needs no comments.
- 11. No Comments

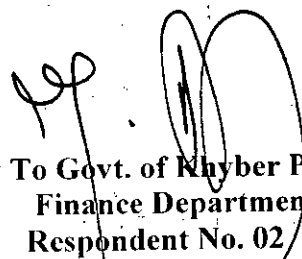
**GROUNDS:-**

- A. Denied. No fundamental rights of appellants are violated. The appellants, as per finance department notification are not entitled to aforementioned allowance.
- B. Pertains to record.
- C. Pertains to record.
- D. Incorrect, hence denied.
- E. Incorrect. As per notification issued by Finance department Notification vide No.FD(SOSR -II) 2-5/20121-22 (Executive allow) dated 07-07-2021 all officers of PAS,PCS,PMS and officers posted against scheduled posts are entitle to said executive allowance. Whereas, as per finance department another notification vide NO.SOSR-IV/FD/1-13/2021/E&TD) Dated 15-08-2022 officers of Excise Directorate are neither PAS,PCS,PMS officers nor posted against the scheduled posts.  
**(Copy of notification dated 07/07/2021 is annexed D)**
- F. Needs no Comments.
- G. Needs no Comments. However allowance drawn irregularly cannot be termed as vested right.
- H. No comments.
- I. The benefit was irregularly received by the appellants. Therefore the same be recovered from them, as per direction/notification of Finance department.
- J. No comments.
- K. Needs no Comments.
- L. No comments.
- M. Needs no Comments.
- N. ETOs is a different cadre. However, PCS/PMS are incorporated in executive group. The ETOs not being PMS/PCS officers nor posted against a scheduled posts, hence not entitled to aforesaid allowance.
- O. No comments.
- P. Because the appellants are not entitled as per notification of finance Department Notification vide No.SOSR-IV/FD/1-13/2021/E&TD) Dated 15-08-2022.
- Q. Pertains to record.
- R. Needs No Comments.
- S. Needs No Comments
- T. Needs No Comments
- U. No comments.
- V. Pertains to record.
- W. Incorrect, hence denied.
- X. No comments.
- Y. As explained above.
- Z. No comments.


It is, therefore, most humbly prayed that the appeal being without any substance may kindly be dismissed with costs.



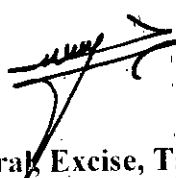
**Chief Secretary,  
Khyber Pakhtunkhwa,  
Civil Secretariat, Peshawar.  
Respondent No. 01**



**Secretary To Govt. of Khyber Pakhtunkhwa,  
Finance Department,  
Respondent No. 02**

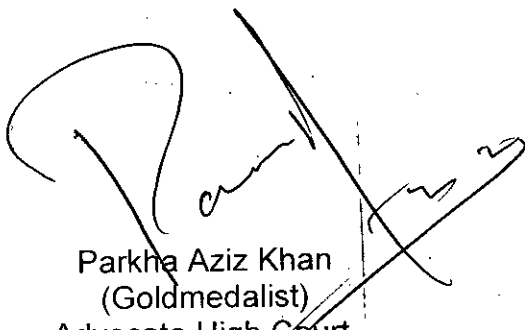


**Secretary, Secretary To Govt. of Khyber  
Pakhtunkhwa, Excise, Taxation &  
Narcotics Control Department.  
Respondent No. 03**



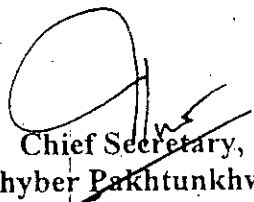
**Director General, Excise, Taxation & Narcotics  
Control Department.  
Respondent No. 04**

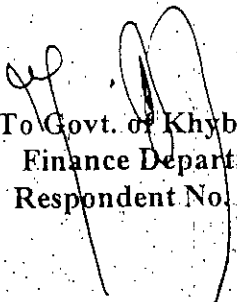
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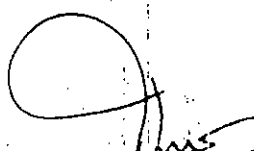


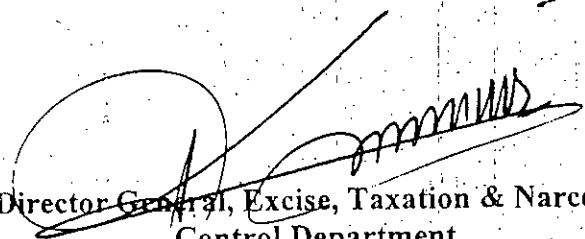
**Parkha Aziz Khan  
(Goldmedalist)  
Advocate High Court,  
Legal Advisor,  
Excise, Taxation and Narcotics Control,  
Khyber Pakhtunkhwa**

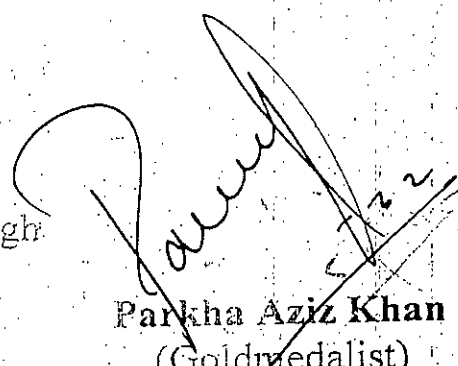
It is, therefore, most humbly prayed that the appeal being without any substance may kindly be dismissed with costs.

  
Chief Secretary,  
Khyber Pakhtunkhwa,  
Civil Secretariat, Peshawar.  
Respondent No. 01

  
Secretary To Govt. of Khyber Pakhtunkhwa,  
Finance Department,  
Respondent No. 02

  
Secretary, Secretary To Govt. of Khyber  
Pakhtunkhwa, Excise, Taxation &  
Narcotics Control Department.  
Respondent No. 03

  
Director General, Excise, Taxation & Narcotics  
Control Department.  
Respondent No. 04

Through   
Parkha Aziz Khan  
(Gold Medalist)  
Advocate High Court  
Legal Advisor  
Excise Taxation & Narcotics Control  
Khyber Pakhtunkhwa

BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL, PESHAWAR

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**Affidavit**

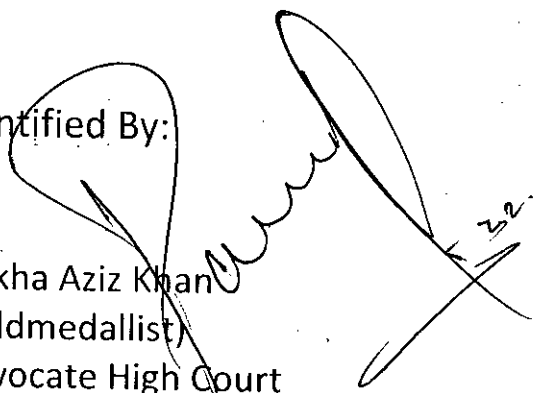
I, **Mr. Shehryar** Ahmed Section Officer (SO) Litigation, Excise Taxation & Narcotics Control Department KPK, do hereby solemnly declare and affirm on

oath that all the contents of accompanying **Reply** are true and correct and

nothing has been intentionally concealed from this Hon'ble Court. *It is further stated on oath that in this appeal, the answering respondents have neither been Deponent Placed ex-parte nor defence has been Struck off / cost.*

CNIC# 16101-0268486-7  
Cell # 0306-5914678

Identified By:



Parkha Aziz Khan  
(Goldmedallist)  
Advocate High Court  
Legal advisor  
Excise Taxation & Narcotise Control  
Khyber Pakhtunkhwa

EXTRAORDINARY  
GOVERNMENT



REGISTERED NO. PIII  
GAZETTE

**KHYBER PAKHTUNKHWA**

Published by Authority

PESHAWAR, FRIDAY, 16<sup>TH</sup> FEBRUARY, 2018

GOVERNMENT OF KHYBER PAKHTUNKHWA  
EXCISE, TAXATION AND NARCOTICS CONTROL DEPARTMENT

**NOTIFICATION**

Peshawar, Dated the 19<sup>th</sup> February, 2018.

**No. SO(Admn)/ET&NC/1-41/2018:** —In pursuance of the provisions contained in sub-rule (2) of rule-3 of the Khyber Pakhtunkhwa, Civil Servants (Appointment, Promotion and Transfer) Rules, 1989, and in supersession of all previous rules, issued in this behalf, the Excise, Taxation & Narcotics Control Department in consultation with Establishment and Finance Departments hereby lays down the method of recruitment, qualifications and other conditions specified in column 3 to 5 of the Appendix to this notification, which shall be applicable to posts in the Directorate General Excise, Taxation and Narcotics Control Department specified in column 2 of the said Appendix.

**APPENDIX**

S.No.	Nomenclature of the post.	Minimum qualification for appointment by initial recruitment.	Age limit.	Method of recruitment.
1	2	3	4	5
1	Director General (BPS-20).	---	---	By transfer from amongst the officers of APUG/PAS/PCS-SG/PCS-EG/PMS.
2	Director (Administration) (BPS-19).	---	---	By transfer from amongst the officers of APUG/PAS/PCS-SG/PCS-EG/PMS.

*Checked*

*S. Ahmed*  
Section Officer (IA Assembly) Excise, Taxation and Narcotics Control Department, Khyber Pakhtunkhwa

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1085 KHYBER PAKHTUNKHWA GOVERNMENT GAZETTE, EXTRAORDINARY, 20<sup>th</sup> FEBRUARY, 2013

3	Director (Revenue) (BPS-19).	----	----	By Promotion, on the basis of seniority cum fitness, from amongst the Excise and Taxation Officers with at least twelve years service in BPS-17 and above.
4	Director (BS-19).	----	----	(a) Seventy five percent by promotion, on the basis of seniority-cum-fitness, from amongst the Excise and Taxation Officers with at least twelve years service in BPS-17 and above; and (b) twenty five percent by transfer from amongst the officers of APUG/PAS/PMS.
5	Deputy Director (Audit and Accounts) (BPS-18).	----	----	By promotion, on the basis of seniority-cum-fitness, from amongst the Assistant Directors (Audit and Accounts), with at least five years service as such:  Provided that if no suitable person is available for promotion then by transfer from amongst the Government officers.
6	Deputy Director Operation-IT (BPS-18).	At least Second Class Master's Degree in Computer Science/IT/Software Engineering/ Electrical Engineering or equivalent qualification from a recognized University with at least three years experience in relevant field.	25 to 32 years.	By promotion, on the basis of seniority-cum-fitness, from amongst the Computer Programmers, Network Engineers and Web Developers having at least five years service as such:  Provided that if no suitable person is available for promotion then by initial recruitment.
7	Deputy Director (GIS) (BS-18)	(i) At least Second Class Master's Degree in GIS from recognized University with three years experience in the field of GIS; or (ii) at least Second Class Master's Degree in Computer Science / IT / Urban Development /Geography or equivalent qualification in the field of Computer Science from a recognized University / Institute with Post Graduate Diploma in GIS from a recognized Institute with three years experience in the field of GIS.	25 to 32 years.	By initial recruitment

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Annex-I

KHYBER PAKHTUNKHWA GOVERNMENT GAZETTE, EXTRAORDINARY, 20<sup>th</sup> FEBRUARY, 2018. 1083

		Note: Preference will be given to those who have rich experience in open source web-based software related with GIS.		
8	Taxation Analyst (BS-18).	(i) At least Second Class MBA with Finance or M.Com, from a recognized University; (ii) computer literate with certificate in MS-Office (MS-Word, MS-Excel, MS-Access); and (iii) three years experience in field relating to Taxation in public / private sector, Autonomous / Semi-autonomous bodies.	25-32 years.	By initial recruitment.
9	System Analyst (BS-18).	(i) 1 <sup>st</sup> Class Master's Degree in Computer Science or equivalent qualification from a recognized University; and (ii) Three years experience in field of Electronic Data Processing with system designing and programming skills:	25-32 years.	By initial recruitment.
10	Excise and Taxation Officer (BS-18).			By promotion, on the basis of seniority-cum-fitness, from amongst the Assistant Excise and Taxation Officers with at least five years service as such who have passed Departmental Examination in higher grade.
11	Assistant Director (Audit and Accounts) (BPS-17).	At least Second Class Master's Degree in Commerce with Accounting as one of the subject from a recognized University	22-32 years.	(a) Thirty percent by promotion, on the basis of seniority-cum-fitness, from amongst the Audit and Accounts Assistants; and (b) seventy percent by initial recruitment.

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1087 KHYBER PAKHTUNKHWA GOVERNMENT GAZETTE, EXTRAORDINARY, 20<sup>th</sup> FEBRUARY, 2012

12	Computer Programmer (BS-17).	At least Second Class Master's Degree in Computer Science (BCS, BSCS, BE(CE), BS(IT) or equivalent qualification from a recognized University having good programming skills.	22-32 years.	By promotion, on the basis of seniority-cum-fitness, from amongst the Computer Operators with at least seven years service as such:  Provided that if no suitable person is available for promotion then by initial recruitment.
13	Network Engineer (BPS-17).	At least Second Class Master's Degree in Computer Science (BCS, BSCS, BE(CE), BS(IT) and MCS or equivalent qualification from a recognized University. Note: Preference will be given to those having certificate in Computer Networking like MCSE/CCNA/any other latest certification in Networks from recognized Institute.	22-32 years.	By initial recruitment.
14	Web Developer (BPS-17)	At least Second Class Master's Degree in Computer Science (BCS, BSCS, BE(CE), BS(IT) and MCS or Equivalent qualification from a recognized University.  Note: Preference will be given to those having Certificate in web programming like PHP, ASP, Net, C#, or any other latest technology certification in web-dev: and additional working knowledge of CSS, jQuery and web development frame work like Laravel. etc.	22-32 years.	By initial recruitment.
15	Assistant Excise and Taxation Officer (BPS-17).	At least Second Class Bachelor's Degree from a recognized University.	20-32 years.	(a) Six percent by promotion, on the basis of seniority-cum-fitness, from amongst the Superintendents with at least five years service as Superintendent and Stenographers, who have passed the Departmental Examination in higher grade:

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KHYBER PAKHTUNKHWA GOVERNMENT GAZETTE, EXTRAORDINARY, 20<sup>th</sup> FEBRUARY, 2018. 1088

				(b) fifty four-percent by promotion, on the basis of seniority-cum-fitness, from amongst holder of the post of Inspectors, with at least five years service as such who have passed Departmental Examination in higher grade; and
				(c) forty percent by initial recruitment.
16	Superintendent (BPS-17).			By promotion, on the basis of seniority-cum-fitness, from amongst the Senior Scale Stenographers with at least five years service as such, or ten years service in the Department as Junior Scale Stenographer and Senior Scale Stenographer.
17	Inspector (BPS-16).	(i) At least Second Class Bachelor's Degree, from a recognized University; and  (ii) (Height...5' 7") (Chest...33" with expansion of 1 1/2 inches).	20-32 years.	(a) Fifty percent by promotion, on the basis of seniority-cum-fitness, from amongst Sub Inspectors with at least five years service as such who have passed the Departmental Examination in lower grade; and  (b) fifty percent by initial recruitment.
18	Assistant Data base Administrator (BPS-16).	At least Second Class Bachelor's Degree in Computer Science or equivalent qualification from a recognized University.	20-32 years.	By initial recruitment.
19	Senior Scale Stenographer (BPS-16).	(i) At least Second Class Bachelor's Degree from recognized University;  (ii) a speed of hundred words per minute in English shorthand and Forty words per minute in typing; and  (iii) one year Diploma in Computer Science from the Board of Technical Education.	20-32 years.	By promotion, on the basis of seniority-cum-fitness, from amongst Junior Scale Stenographers with at least five years service as such:  Provided that if no suitable candidate is available for promotion, then by initial recruitment.

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Computer Operator (BPS-13)	(i) At least Second Class Bachelor's Degree in Computer Science/Information Technology (BCS/BIT four years) from a recognized University;	20-32 years.	By initial recruitment.
	(ii) at least Second Class Bachelor's Degree from a recognized University with one year Diploma in Information Technology from a recognized Board of Technical Education; and  (iii) Minimum speed of ten thousand key depressions per hour for punching / data entry/ verification		
Audit and Accounts Assistant (BPS-14).	At least 2nd Class Bachelor's Degree in Commerce (B.Com. BBA, etc) or equivalent qualification from a recognized University having good knowledge of Computer Technology.	20-32 years.	By initial recruitment.
Junior Scale Stenographer (BPS-14).	(i) At least Second Class Intermediate or equivalent qualification from a recognized Board; and  (ii) a speed of fifty words per minute in English Shorthand and thirty five words per minute in typing and knowledge of Computer in using MS-Word & MS-Excel.	18-32 years.	By initial recruitment.

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23	Sub-Inspector (BPS-14).			By promotion, on the basis of seniority-cum-fitness, from amongst the Assistant Sub Inspectors with at least five years service as such.
24	Assistant Sub-Inspector (BPS-11).	(i) At least Second Class Intermediate or equivalent qualification from a recognized Board; and  (ii) (Height..5' 7") (Chest...33" with expansion of 1 1/2 inches)	18-32 years.	(a) Forty per cent by promotion, on the basis of seniority-cum-fitness, from amongst the Excise and Taxation Constables having Secondary School Certificate from a recognized Board with at least five years service as such, and  (b) sixty per cent by initial recruitment.
25	Excise and Taxation Constable (BPS-07).	(i) At least Second Class Secondary School Certificate from a recognized Board; and  (ii) (Height.....5'7")  (Chest.....33 with expansion of 1 1/2 inches).	18-30 years.	(a) Twelve per cent by promotion, on the basis of seniority-cum-fitness, from amongst the Class-IV employees having SSC qualification with at least seven years service;  (b) three per cent by promotion, on the basis of seniority-cum-fitness, from amongst the Drivers having SSC qualification with at least seven years service;  (c) eighty five per cent by initial recruitment.
26	Wireless Operator (BPS-07).	(i) At least Second Class Secondary School Certificate from a recognized Board; and  (ii) Certificate in Telecommunication from a recognized Polytechnic / Vocational Institution or equivalent qualification from a recognized institute.	18-30 years.	By initial recruitment.
27	Driver (BPS-06).	At least Second Class Secondary School Certificate from a recognized Board and possessing a valid Light Transport Vehicle license, with at least three years experience of practical driving.	18-32 years.	By initial recruitment.

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 - A signature "P. W." written diagonally.  
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1091 KHYBER PAKHTUNKHWA GOVERNMENT GAZETTE, EXTRAORDINARY, 20<sup>th</sup> FEBRUARY, 2018

28	Distillery Security Guard (BPS-03).	At least Second Class Secondary School Certificate from a Recognized Board.	18-40 years.	By initial recruitment.
29	Daftri/Qasid (BPS-04).			By promotion form amongst the Naib Qasids and Chowkidars.
30	Naib Qasid (BPS-03).	Preferably literate.	18-40 years.	By initial recruitment.
31	Chowkidar/Mali/Sweeper (BPS-03).	Preferably literate.	18-40 years.	By initial recruitment.

SECRETARY TO  
GOVERNMENT OF THE KHYBER PAKHTUNKHWA,  
EXCISE, TAXATION AND NARCOTICS CONTROL  
DEPARTMENT.

*DAFTRI*  
*R.A.*

Printed and published by the Manager,  
State & Ptg. Dept., Khyber Pakhtunkhwa, Peshawar

*Attested*  
*[Signature]*

GOVERNMENT OF THE <sup>1</sup>[Khyber Pakhtunkhwa]  
ESTABLISHMENT DEPARTMENT

**NOTIFICATION**


Dated Peshawar the 11.05.2007.

**No.SOE.II(ED)2(14)2007.**---In exercise of the powers conferred by section 26 of the <sup>2</sup>[Khyber Pakhtunkhwa] Civil Servant Act, 1973 (<sup>3</sup>[Khyber Pakhtunkhwa] Act XVIII of 1973), the Chief Minister of the <sup>4</sup>[Khyber Pakhtunkhwa] is pleased to make the following rules, namely:

**THE <sup>5</sup>[Khyber Pakhtunkhwa] PROVINCIAL MANAGEMENT SERVICE RULES, 2007**

- 1. Short title and commencement.**---(1) These rules may be called the <sup>6</sup>[Khyber Pakhtunkhwa] Provincial Management Service Rules, 2007.
- (2) These rules shall come into force at once.
- 2. Definitions.**---In these rules, unless the context otherwise requires, the following expressions shall have the meanings hereby respectively assigned to them, that is to say-
- (a) "appointing authority" means the appointing authority as specified in rule 5 of these rules;
- (b) "Commission" means the <sup>7</sup>[Khyber Pakhtunkhwa] Public Service Commission;
- (c) "Department" means the Establishment and Administration Department;
- (d) "Departmental Examination" means the prescribed examination to be conducted by the Department for confirmation within probationary period or for promotion to higher post, as the case may be;
- (e) "Departmental Training" means any training prescribed by Government, the successful completion whereof is necessary for promotion to BS-18 and BS-19;
- (f) "Schedule" means the Schedule appended to these rules;
- (g) "Service" means the Provincial Management Service;
- (h) "Secretariat" means the <sup>8</sup>[Khyber Pakhtunkhwa] Civil Secretariat as defined in rule 2(r) of the <sup>9</sup>[Khyber Pakhtunkhwa] Government Rules of Business, 1985; and
- (i) "share" means the share specified for distribution between All Pakistan Unified Group and Provincial Officers as per Schedule-III.
- 3. Nomenclature of the posts.**---The Service shall consist of the posts as specified in Schedule-I.

<sup>1</sup> Subs. by Khyber Pakhtunkhwa Act No. IV of 2011.  
<sup>2</sup> Subs. by Khyber Pakhtunkhwa Act No. IV of 2011.  
<sup>3</sup> Subs. by Khyber Pakhtunkhwa Act No. IV of 2011.  
<sup>4</sup> Subs. by Khyber Pakhtunkhwa Act No. IV of 2011.  
<sup>5</sup> Subs. by Khyber Pakhtunkhwa Act No. IV of 2011.  
<sup>6</sup> Subs. by Khyber Pakhtunkhwa Act No. IV of 2011.  
<sup>7</sup> Subs. by Khyber Pakhtunkhwa Act No. IV of 2011.  
<sup>8</sup> Subs. by Khyber Pakhtunkhwa Act No. IV of 2011.  
<sup>9</sup> Subs. by Khyber Pakhtunkhwa Act No. IV of 2011.



*E. Ahmed*  
Section Officer (Assembly/Eng.)  
Excise Taxation and Narcotic Control  
Department Khyber Pakhtunkhwa



**4. Method of recruitment.**---(1) The method of recruitment, minimum qualification, age limit and other matters related thereto for the Service shall be as given in Schedule-I.

(2) Fifty per cent of posts in BPS-17 shall be filled in by initial recruitment through Commission and remaining by promotion. Ten percent of Secretariat posts in BPS-17 to 19 shall be reserved for officers of technical departments on reciprocal basis. Government may reserve twenty per cent posts for leave, deputation and training etc in each pay scale.

(3) Posts specified in Schedule-II shall be filled in by Officers borne on Provincial Management Service and All Pakistan Unified Group in the ratio prescribed in Schedule-III.

<sup>10</sup>**[4-A. Training.**--- On appointment to the post borne on the service in BS-17, whether by initial recruitment or by promotion, every officer so appointed shall successfully complete one and a half year's mandatory training including one year training at the Provincial Services Academy as per Module specified in Schedule-IV and six months training attachment as specified in Schedule-V. The training will be followed by Departmental Examination to be conducted by the Provincial Services Academy as specified in Schedule-VI.

**5. Appointing Authority.**---The Chief Minister, <sup>11</sup>[Khyber Pakhtunkhwa] shall be the appointing authority for posts borne on the Provincial Management Service specified in Schedule-I.]

**6. Saving.**---In all other matters not expressly provided for in these rules, the members of the Service shall be governed by the <sup>12</sup>[Khyber Pakhtunkhwa] Civil Servants (Appointment, Promotion and Transfer) Rules, 1989, and any other rules pertaining to terms and conditions of service made or deemed to have been made under the Khyber Pakhtunkhwa Civil Servants Act, 1973 (<sup>13</sup>[Khyber Pakhtunkhwa] Act No. XVIII of 1973).

**7. Transitional:**- The condition of graduation as laid down in para 2(a) and (b) of column-5 against serial No. 1 of Schedule-I shall not apply for a period of seven years from the date of coming into force of these rules to the existing incumbents for promotion against BS-17 posts.

**8. Repeal.**---The <sup>14</sup>[Khyber Pakhtunkhwa] Provincial Civil Service (Secretariat/Executive Group) Rules, 1997 shall stand repealed after the retirement of existing incumbents of both the cadres. Separate seniority list of both the cadres shall be maintained under the existing rules and they shall be promoted at the ratio of 50: 50.

<sup>15</sup>[Provided that for the purpose of promotion of both the Secretariat Group and the Executive Group of the said service in different pay scales, -

- (i) the incumbents shall continue to be governed by the said service rules till the retirement of the last such incumbent; and
- (ii) the last incumbent of either Group shall rank senior to the first incumbent of the Provincial Management Service.]

**SCHEDULE-I**

10. Rule 4-A added vide Establishment Department Notification No. SOE-III(E&AD)3-5/2007/(PMS) Dated 12.11.2007

<sup>11</sup> Subs. by Khyber Pakhtunkhwa Act No. IV of 2011.

<sup>12</sup> Subs. by Khyber Pakhtunkhwa Act No. IV of 2011.

<sup>13</sup> Subs. by Khyber Pakhtunkhwa Act No. IV of 2011.

<sup>14</sup> Subs. by Khyber Pakhtunkhwa Act No. IV of 2011.

15. Amended vide Establishment Department Notification No. SOE-III(E&AD)3-5/2007/(PMS) Dated 12.11.2007.

S.No.	Nomenclature of posts	Minimum qualification for appointment by Initial recruitment	Age limit for initial recruitment	Method of recruitment
1	2	3	4	5
1	PMS(BS-17) as per detail at Schedule-II	2 <sup>nd</sup> Division Bachelor Degree from a recognized University.	21-30 year	<p>1) Fifty per cent by initial recruitment on the recommendations of the Commission based on the result of competitive examination to be conducted by it in accordance with the provisions contained in Schedule - VII.</p> <p>2) Subject to rule 7, by promotion in the following manner:</p> <p>(a) twenty per cent from amongst Tehsildars, who are graduates, on the basis of seniority-cum-fitness, having five years service as Tehsildar and have passed the prescribed Departmental Examination; and</p> <p>(b) twenty per cent from amongst Superintendents /Private Secretaries on seniority-cum-fitness basis, who are graduate and have undergone a training course of 9-weeks at the Provincial Management Academy/Provincial Staff Training Institute. A joint seniority list of the Superintendents and Private Secretaries shall be maintained for the purpose of promotion on the basis of their continuous regular appointment to the respective posts.</p> <p>3) Ten per cent by selection on merit, on the basis of competitive examination, to be conducted by the Commission in</p>

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16. The Word Schedule-IV replaced by Schedule VII vide Establishment Department Notification No. SOE-III(E&AD)3-5/2007/(PMS) Dated 12.11.2007

				accordance with the provisions contained in <sup>17</sup> Schedule-VII, from amongst persons holding substantive posts of Superintendents, Private Secretaries, Personal Assistants, Assistants, Senior Scale Stenographers, Stenographers, Data Entry Operators, Computer Operators, Senior and Junior Clerks who possess post graduate qualification from a recognized University and have atleast five years service under Government.
2.	PMS(BS-18) as per detail at Schedule-II	NIL		By promotion, on seniority-cum-fitness basis, from amongst the officers of PMS in BS-17 having at least five years service and have passed the prescribed Departmental Training or Departmental Examination.
3.	PMS(BS-19) as per detail at Schedule-II.	NIL		By promotion, on the basis of seniority-cum-fitness, from amongst PMS officers holding posts in BS-18 and having at least 12 years service against posts in BS-17 and above and have passed the prescribed Departmental Training/ Examinations.
4.	PMS(BS-20) as per detail at Schedule-II.	NIL		By promotion on the basis of selection-on-merit, from amongst PMS officers holding posts in BS-19 and having at least 17 years service against posts in BS-17 and above and have undergone Advance Training Course from NIPA or any other training course prescribed by Government.
5.	PMS(BS-21) as per detail at Schedule-II.	NIL		By promotion, on the basis of selection-on-merit from amongst PMS officers holding posts in BS-20 and having at least 22 years service against posts in BS-17 and above and have undergone Course from Pakistan Administrative Staff College/National Defence College or from any other training Institute prescribed by Government.

17. The Word Schedule-IV replaced by Schedule VII vide Establishment Department Notification No. SOE-III(E&AD)3-5/2007/(PMS) Dated 12.11.2007

5 only there are (13) scheduled posts established

**SCHEDULE-II**

S.No.	Name of posts	Basic Scale	No. of posts	Total No.
1.	Chief Secretary	21/22	1	9
2.	Additional Chief Secretary	21	2	
3.	Senior Member Board of Revenue.	21	1	
4.	Chairman Sarhad Development Authority	21	1	
5.	District Coordination Officer, City District.	21	1	
6.	Secretaries, Chairman Governor's Inspection Team/Provincial Inspection Team.	21	3	
7.	Secretaries (Settled/FATA)	20	32	74
8.	Member Board of Revenue- I & II	20	2	
9.	Member, Governor's Inspection Team	20	1	
10.	Member, Provincial Inspection Team	20	1	
11.	Director Staff Training Institute	20	1	
12.	Member Public Service Commission	20	1	
13.	Member Service Tribunal	20	2	
14.	District Coordination Officer.	20	23	
15.	Presiding officer Revenue Appellate Court	20	2	
16.	Vice Chairman Provincial Economy Commission.	20	1	
17.	Project Director National Urban Development Project.	20	1	
18.	Director (Finance) Sarhad Development Authority.	20	1	
19.	Managing Director, Small Industries Development Board.	20	1	
20.	General Manager (Finance & Admn.) Forest Development Corporation.	20	1	
21.	Director General cum-Secretary Provincial Earthquake Rehabilitation & Reconstruction Authority.	20	1	
22.	Director General Special Development Unit.	20	1	
23.	Project Coordinator Provincial Management Unit.	20	1	
24.	Director General Community Infrastructure Project.	20	1	
25.	Additional Secretary	19	34	75
26.	Chief of Section	19	5	
27.	Member, Governor Inspection Team.	19	1	
28.	Member, Provincial Inspection Team	19	1	
29.	Executive District Officer (Finance & Planning)	19	24	
30.	Deputy Director, Provincial Services Academy	19	1	
31.	Presiding Officer Revenue Appellate Court	19	3	
32.	Director General, Prosecution.	19	1	
33.	Director Food.	19	1	
34.	Director Civil Defence.	19	1	
35.	Registrar, Cooperative Societies.	19	1	
36.	Secretary Provincial Election Commission	19	1	
37.	Deputy Relief Commissioner	19	1	
38.	Political Agents.	18	7	171
39.	Settlement officers.	18	2	
40.	Secretary Public Service Commission.	18	1	
41.	Secretary Board of Revenue.	18	2	
42.	Director Land Record.	18	2	
43.	Administrator Afghan Refugees Organization	18	2	
44.	Deputy Secretary.	18	71	
45.	Assistant Chief, Planning & Development	18	8	
46.	Director Anti Corruption Establishment.	18	1	
47.	Deputy Director Staff Training Institute	18	2	
48.	District Officer (Revenue & Estate)	18	24	
49.	Assistant Coordination Officer.	18	24	
50.	District Officer (Finance)	18	24	

S.No.	Name of posts	Basic Scale	No. of posts	Total No.
51.	Secretary Provincial Transport Authority.	18	1	
52.	Section Officer	17	200	478
53.	Assistant Political Agents.	17	25	
54.	Deputy District Officer (Revenue.)	17	50	
55.	Deputy District Officer (Judicial)	17	30	
56.	Human Resource Development Officer.	17	24	
57.	Secretary District Public Safety Commission	17	24	
58.	Deputy District Officer (Finance)	17	48	
59.	Tehsil Municipal Officer.	17	54	
60.	Secretary District Regional Transport Authority	17	24	
Total:				807

**Note**

- I. The share of other services of the Province in the Secretariat posts will be 10% in BPS-17 to BS-19 on reciprocal basis which mean that the officers of PMS will also be entitled for posting against equivalent posts @ 10% as reserved for the officers of other services in Secretariat.
- II. The Government may reserve 20% of posts in BS-17 and above for deputation/training/leave.
- iii. <sup>18</sup>Government may resize the Schedule from time to time.

**SCHEDULE - III**

The share for distribution between APUG & PMS Officers is as under:-

GRADE/BPS	APUG	PROVINCIAL OFFICERS.
B-21	65%	35%
B-20	60%	40%
B-19	50%	50%
B-18	40%	60%
B-17	25%	75%

**Schedule IV**

Training Module for Provincial Management Service, <sup>20</sup>[Khyber Pakhtunkhwa] officers

(52 weeks Training including five weeks for study tours)

Module 1:	Public Administration	(Three weeks)
Module 2:	Public Administration in Islam	(Two weeks)
Module 3:	Human Rights	(Two weeks)
Module 4:	Secretariat - Office Management	(Six weeks)

18. Note III added vide Establishment Department Notification No. SOE-III(E&AD)3-5/2007/(PMS) Dated 12.11.2007

19. Schedule IV added vide Establishment Department Notification No. SOE-III(E&AD)3-5/2007/(PMS) Dated 12.11.2007

<sup>20</sup> Subs: by Khyber Pakhtunkhwa Act No. IV of 2011.

FINANCE DEPARTMENT  
(REGULATION WING)

Annex (F)

NO. SOSRA/1/DA-132021-F&T  
Dated Peshawar the 15.08.2022

62

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

(S)

Subject: CONTINUATION OF ALLOWANCE @ 150% OF THE RUNNING BASIC PAY IN RESPECT OF PCS/MS/ 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(Admin)/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 ETOs.

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.

*Handwritten signature and initials*  
Endst No. & date even  
Copy forwarded to the

*Handwritten signature*  
Sector Officer (H. Assembly/Engl  
Excise, Taxation and Narcotics Control  
Department, Khyber Pakhtunkhwa

Yours faithfully,  
*Handwritten signature*  
(MAQSOOD KHAN)  
SECTION OFFICER (SR. IV)

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

SECTION OFFICER (SR. IV)

Dian No. 482  
Dated 17.8.2022

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*Handwritten initials*

Better Copy (10)



GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT  
(REGULATION WING)

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

To

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

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(Admin)/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 ETOs.

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)

Endst 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)



GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT  
(REGULATION WING)

Dated Peshawar the: 07-07-2021

NOTIFICATION

No. FD(SOSR-II)25/2021-22 (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-FMU, 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.
- PA to Addl. Secretaries/Deputy Secretaries in Finance Deptt., Peshawar.
- Master File.

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

Scanned with CamScanner

*S. Ahmed*  
Section Officer (SR: II) Assembly/Engg  
Excise & Taxation Control  
Department, Khyber Pakhtunkhwa





GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT  
(REGULATION WING)

Dated Peshawar the 02/02/2018

NOTIFICATION

No.FD(SOSR-II)8-7/2016-17. The Government of Khyber Pakhtunkhwa has been pleased to sanction Executive Allowance to the tune of 1.5 Initial Basic Pay 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 BPS-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 allowance 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 other than regular allowances shall be entitled to one of the 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 Deputy Commissioners in Khyber Pakhtunkhwa.
11. All the District Account Officers in Khyber Pakhtunkhwa.
12. Director, FMIU Finance Department.
13. PSO to Chief Secretary, Khyber Pakhtunkhwa, Peshawar.
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.

SECTION OFFICER (SR.II)

Attested



GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT  
(REGULATION WING)

(23) (14) (8)

Dated Peshawar the 02/02/2018

NOTIFICATION

No.FD(SOSR-II)8-7/2016-17. The Government of Khyber Pakhtunkhwa has been pleased to sanction Senior Executive Allowance @ Rs.400,000/- to the Chief Secretary Khyber Pakhtunkhwa and Rs.375,000/- to the Inspector General Police Khyber Pakhtunkhwa per month as per Pay Scale 2017 with immediate effect.

2. The above allowance shall not be counted towards pension.

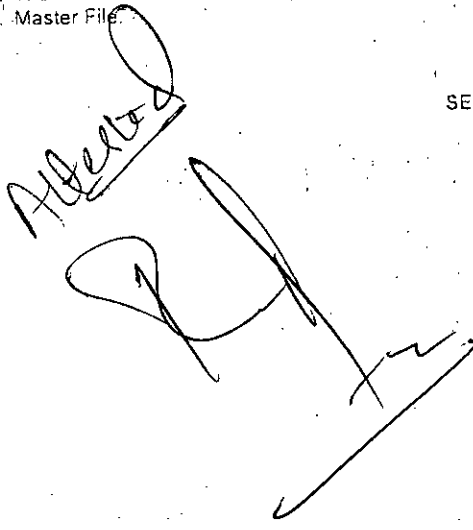
SECRETARY TO GOVERNMENT  
OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT

ENDST: NO. & DATE EVEN.

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

1. Inspector General of Police Khyber Pakhtunkhwa, Peshawar.
2. Accountant General, Khyber Pakhtunkhwa, Peshawar.
3. Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
4. Secretary Establishment and Administration Department.
5. Director FMIU, Finance Department.
6. PSO to Chief Secretary, Khyber Pakhtunkhwa, Peshawar.
7. Budget Officer-III & IV, Finance Department.
8. The PS to Secretary Finance Department.
9. The PS to Special Secretary Finance Department.
10. The PA to Additional Secretary (Regulations), Finance Department.
11. Master File.

  
SECTION OFFICER (SR.II)





GOVERNMENT OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT  
(REGULATION WING)

Dated Peshawar the 06/09/2018

**NOTIFICATION**

No.FD(SOSR-II)8-7/2016-17. In pursuance of the decision taken in the meeting of Provincial Cabinet of Khyber Pakhtunkhwa held on 24.05.2018, the Government of Khyber Pakhtunkhwa is pleased to modify the nomenclature of "Executive Allowance" as reflected in this Department Notification No.FD(SOSR-II)8-7/2016-17 dated 02.02.2018, to that of "Scheduled Post Allowance". The conditions laid down in the aforementioned Notification will however remain the same.

SECRETARY TO GOVERNMENT  
OF KHYBER PAKHTUNKHWA  
FINANCE DEPARTMENT.

Endst: No. & Date Even.

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

1. All the Administrative Secretaries to Govt. of Khyber Pakhtunkhwa.
2. The Senior Member, Board of Revenue, Khyber Pakhtunkhwa.
3. The Principal Secretary to Governor, Khyber Pakhtunkhwa.
4. The Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
5. The Secretary, Provincial Assembly, Khyber Pakhtunkhwa.
6. All Heads of Attached Departments in Khyber Pakhtunkhwa.
7. All the Commissioners in Khyber Pakhtunkhwa.
8. All Deputy Commissioners in Khyber Pakhtunkhwa.
9. All Political Agents / District & Sessions Judges in Khyber Pakhtunkhwa.
10. The Registrar, Peshawar High Court, Peshawar.
11. The Chairman, Public Service Commission, Khyber Pakhtunkhwa.
12. The Chairman, Services Tribunal, Khyber Pakhtunkhwa.
13. The Chairman, Provincial Ombudsman Secretariat, Khyber Pakhtunkhwa.
14. PSO to Chief Secretary, Khyber Pakhtunkhwa.
15. PSO to Additional Chief Secretary FATA.
16. PSO to Additional Chief Secretary P&D Department.
17. Director, FMIU Finance Department.
18. All the District /Agency Accounts Officers in Khyber Pakhtunkhwa / FATA.
19. All the Section Officers/Budget Officers in Finance Department.
20. PS to Secretary Finance Department, Khyber Pakhtunkhwa.
21. PS to Special Secretary Finance Department, Khyber Pakhtunkhwa.
22. PS to Additional Secretary (Regulation), Finance Department, Khyber Pakhtunkhwa.
23. HR Finance Department (Assistant Director Web).
24. Master File.

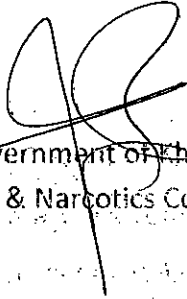
(MUSHARRAF KHAN)  
ADDITIONAL SECRETARY (REGULATION)



**EXCISE, TAXATION & NARCOTICS  
CONTROL DEPARTMENT CIVIL SECRETARIAT  
PESHAWAR**

**AUTHORITY LETTER**

**Parkha Aziz**, Legal Advisor for Excise, Taxation & Narcotics Control Department Khyber Pakhtunkhwa is hereby authorized to submit the Para Wise comments/reply in the Khyber Pakhtunkhwa Service Tribunal at Peshawar in case titled (1437 /2022 President Excise, Taxation & Narcotics Control Officer Association Versus Government of Khyber Pakhtunkhwa & Others) on behalf of Respondents.

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