

**IN THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL**  
**PESHAWAR**

**In S.A No 1381/2023**

Akhtar Ali

**VERSUS**

The Secretary Excise and Taxation & Another

**INDEX**

<b>S.No</b>	<b>Description of documents</b>	<b>Annexure</b>	<b>Pages</b>
01	Comments		1-4
02	Affidavit		5
03	Copies of Form "A" & order dated 01/01/2016	"A"	6-7
04	Copies of order dated 17/1/2023 & 21/02/2023	"C" & "D"	8-9
05	Copy of Charge sheet & other documents	"E" "F" "G" "H" "I" & "J"	10-15
06	Copy of E&D Rules 2011	"K"	16-18

Respondents

Through



**Aftab Hussain**  
Legal Advisor  
E.T&NC Deptt  
Peshawar

①

**IN THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL**  
**PESHAWAR**

**In S.A # 1381/2023**

Khyber Pakhtunkhwa  
Service Tribunal

Akhtar Ali

Diary No. 8878

Dated 6-11-23

V/S

The Secretary Excise & Taxation & Another

**PARAWISE COMMENTS ON BEHALF OF RESPONDENTS**  
**NO. 1 & 2**

**Respectfully Sheweth**

**Preliminary Objections:-**

- i. That the Appellant has got no cause of action and locus standi to file the instant appeal.
- ii. The appellant has not come to the Tribunal with clean hands.
- iii. That the appeal is not maintainable and is incompetent in the eyes of law in the present form.
- iv. That the appellant has not come to the tribunal with clean hands and has suppressed all relevant and material facts.
- v. That the appellant has been estopped by his own conduct to file the appeal in hand.
- vi. That the appeal in hand is badly barred by law and limitation.
- vii. That the appeal is bad for mis-joinder and non-joinder of necessary parties.



②

**On Facts:-**

1. Para No.1 is correct to the extent that the appellant was appointed in the department in the year 2012 the remaining para is incorrect as from the possession of the appellant a Non-Custom Paid Vehicle was recovered. (Annexure "A & B")
2. In reply to Para No.2 it is submitted that the appellant was involved in illegal use and transportation of a Toyota Corolla Motor Car Model 2002 Chassis No. NZE-121-3140476 displaying a fake Government Number Plate A-9492. On dated 17/12/2015 a Non Custom Paid vehicle bearing fake government registration number was seized and Form "A" issued by the concerned officer while fulfilling all the codal formalities. It is pertinent to mention that the seizing officer have no ill-will or malafide with the appellant. So far as the columns of the phone number or CNIC is concerned, the appellant was not ready to give CNIC and other information to the seizing officer. The seizing officer conducted all the proceedings with the bonafide intention. The remaining para is incorrect.
3. Incorrect. Proper opportunity of defense was provided to the appellant but once again failed to defend his case due to which upon the recommendation in his inquiry report sustained the major penalty of dismissal from service and on the basis of recommendation the competent authority finally issued the dismissal order from his service vide No. 6924/Estb/XXXV-D-82 dated 21.02.2023. (Copy is Annexure "C & D")
4. Para No.4 needs no comments.
5. Para No. 5 is incorrect. The appellant was issued charge sheet and statement of allegations wherein proper opportunity of defense and personal hearing was provided. Furthermore, he was summoned vide these office letter Nos: 6489/Dir(Lit)/Inquiry dated 2.2. 2023 to appear before the inquiry officer on

6/2/2023 at 11:00 Am. (Copy is Annexures "E, F, G, H, I & J")

6. Para No.6 is incorrect. As per the Service Tribunal Peshawar, Judgment No: 3682/ST dated 21.12.2022 the appellant was reinstated into service and a formal inquiry under the Khyber Pakhtunkhwa, Government Servants (Efficiency & Discipline) Rules, 2011 was initiated in which charge sheet and statement of allegations were served upon the appellant. The detail reply has already been given in the above paras.
7. Para No.7 is incorrect. The Appellant is not an aggrieved person.

**On Grounds:-**


- A. Incorrect, no departmental appeal was filed by the appellant as required by law. All necessary legal and codel formalities were been fulfilled.
- B. Incorrect. Detail reply has already been given in the above paras.
- C. Incorrect. Detail reply has already been given in the above paras.
- D. Incorrect. Detail reply has already been given in the above paras.
- E. Incorrect. A proper show-cause notice was issued to the appellant as per the E&D Rules 2011.
- F. Incorrect as replied above.
- G. Incorrect. Detail reply has already been given in the above paras.
- H. Incorrect. All codel formalities were been fulfilled.

4

- I. Incorrect. Detail reply has already been given in the above paras.
- J. That the respondents seek the permission of this Hon'ble Tribunal to rely on additional grounds and points at the time of argument.

*It is, therefore, humbly prayed that on acceptance of these para-wise comments, the appeal being devoid of any legal merit may very graciously be dismissed.*

*Mahmood Hassan*  
Secretary  
Excise, Taxation & Narcotics  
Control Department KPK  
Respondent No.1

  
The Director General  
Excise, Taxation & Narcotics  
Control Department KPK  
Respondent No.2

5

**IN THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL**  
**PESHAWAR**

**In S.A No 1381/2023**

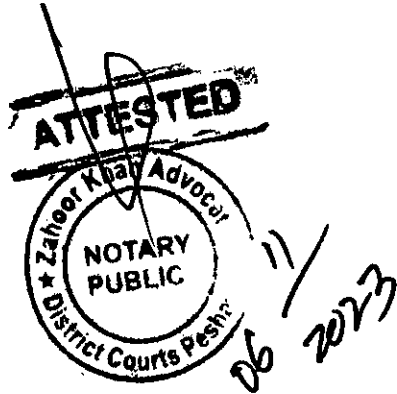
Akhtar Ali

**VERSUS**

The Secretary Excise and Taxation & Another

**AFFIDAVIT**

I, **Arshad Hameed Khan Excise and Taxation Officer (BPS-18)**, Excise, Taxation & Narcotics Control Officer, (BPS-18), do hereby solemnly affirm and declare on oath that the para-wise comments/reply are true and correct to the best of my knowledge and belief and nothing has been concealed from this Honorable Court. It is further stated on oath that in this appeal, the answering respondents have neither been placed ex-parte nor their defense has been struck off/cost.



  
THE DEPONENT

CNIC # 17301-0108879-1

Contact No 0331-5800763

Anx 'A' (6)

1. Name and particulars of the Owner as per Registration Book Akbar Ali S/o  
Muhammad Saddiq V. Nalaviy Tehsil Dist Peshawar
2. Registration mark of the vehicle: A-9492 Peshawar
3. Class of vehicle: Motor Car
4. Make/Model of vehicle: Toyota Corolla 2002
5. Colour of vehicle: White
6. Chassis No. NZE-121-3140476
7. Engine No. A497895
8. Name, parentage and full address of the person from whom the vehicle was recovered:  
AS Seized Not
9. Place/Location, where the vehicle was seized: Vehicle Park
10. Date and time of seizure: 17/12/2015 12 PM
11. Accessories (if any): Spier type Tyre record

Note:- The owner/keeper is directed to attend the office of the District Excise & Taxation Officer, Charsada  
on 17/01/2016 to pursue his case as required under the rules.

Signature / LTI of the person from whom the vehicle is taken over.  
NIC No. Nil  
Phone No. Nil

Signature: [Signature]  
Full Name: Dast Muhammad  
Designation: Inspector  
of the officer seizing the vehicle.

Annex - A

ATTESTED


Peshawar dated the 01/01/2016

ORDER.

No. 4604 /Estab:/ As reported by the Inspector Excise and Taxation, Charsadda, a Toyota Corolla Motor Car Chassis No. NZE-121-3140476 displaying Official Number Plate A-9492 (Peshawar) was captured during road checking on 17.12.2015 and Form-A S.# 8519 against Mr. Akhtar Ali, Constable, Office of the Excise and Taxation Officer-III, Peshawar was chalked out.

Accordingly, Mr. Akhtar Ali, Constable is hereby placed under suspension on account of unauthorized possession and use of the said vehicle with immediate effect in the public interest.

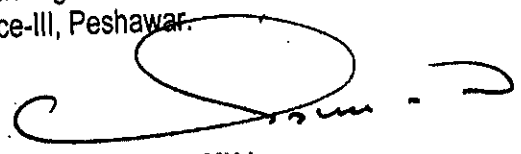
Mr. Salah ud Din, Director Revenue/Deputy Director Registration, Excise and Taxation, Khyber Pakhtunkhwa, Peshawar is hereby nominated as Inquiry Officer to conduct preliminary inquiry regarding involvement of Mr. Akhtar Ali in the smuggling/use of the above stated NCP vehicle and submit his report within 14 days positively.

  
DIRECTOR (ADMN:),  
EXCISE, TAXATION & NARCOTICS CONTROL,  
KHYBER PAKHTUNKHWA, PESHAWAR *file 31-*

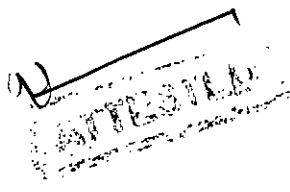
No. 4605-4608 /Estb;

Copy forwarded for information to:-

- 1- Mr. Salah ud Din, Director Revenue/Deputy Director Registration, Excise and Taxation, Khyber Pakhtunkhwa, Peshawar
- 2- Excise and Taxation Officer, Charsadda/ Mr. Dost Muhammad, Inspector Excise and Taxation Charsadda. They are directed to hand over the entire record of the seizure to the Inquiry Office immediately and extend full cooperation to him in this regard.
- 3- Mr. Akhtar Ali, Constable, Excise and Taxation Office-III, Peshawar.
- 4- Personal File Mr. Akhtar Ali, E&T Constable.

  
DIRECTOR (ADMN:),  
EXCISE, TAXATION & NARCOTICS CONTROL,  
KHYBER PAKHTUNKHWA, PESHAWAR *file 31-*

*Annex - B*







8

**DIRECTORATE GENERAL,**  
**EXCISE, TAXATION & NARCOTICS CONTROL,**  
**KHYBER PAKHTUNKHWA, PESHAWAR.**  
*Augaf Complex, Shami Road, Peshawar Cantt Phone Nos. 091-9212260-9211209*

Annex C

Peshawar dated the 17/01/2023.

**O R D E R.**

No. 6028 /Estb/P.File. Consequent upon judgement received from Khyber Pakhtunkhwa Service Tribunal, Peshawar, judgement No. 3682/ST dated 21.12.2022, Mr. Akhtar Ali, Constable, Excise, Taxation & Narcotics Control, Khyber Pakhtunkhwa who was dismissed from services vide order No. 5944/Estb/XXXVD-82 dated 02.05.2016, is hereby reinstated into service.

Furthermore, as per directives of Khyber Pakhtunkhwa Service Tribunal, Peshawar a formal inquiry under the Khyber Pakhtunkhwa, Government Servants (Efficiency & Discipline) Rules, 2011, is initiated against the official, compromising of following Officers with the direction to submit detail report alongwith recommendation with in fifteen (15 days).

Copies of Charge Sheet and Statement of Allegation are attached herewith.

1. **Mr. Sufiyan Haqanni,**  
Director, Excise, Taxation & Narcotics Control, Peshawar Region.
2. **Mr. Khaliq Dad,**  
Director (Litigation) Excise, Taxation & Narcotics Control, Khyber Pakhtunkhwa, Peshawar.

-Sd-  
**DIRECTOR GENERAL,**  
**EXCISE, TAXATION & NARCOTICS CONTROL,**  
**KHYBER PAKHTUNKHWA, PESHAWAR.**

No. 6029-33 /Estb/P.File,  
Copy forwarded for information to; -

- 1- Inquiry Officers-Excise, Taxation Narcotics Control, Peshawar, Concerned
- 2- Registrar, Khyber Pakhtunkhwa Service Tribunal, Peshawar w/r to his letter No. 3682/ST dated 21.12.2022 regarding judgement No. as noted above.
- 3- PA to Director General, Excise, Taxation & Narcotics Control, Khyber Pakhtunkhwa Peshawar.
- 4- Official concerned.
- 5- Personal file.

**DIRECTOR (ADMN),**  
**EXCISE, TAXATION & NARCOTICS CONTROL,**  
**KHYBER PAKHTUNKHWA, PESHAWAR.**

~~AMIR~~   
**ATTEND**

C



Anx D  
9

**DIRECTORATE GENERAL,**  
**EXCISE, TAXATION & NARCOTICS CONTROL,**  
**KHYBER PAKHTUNKHWA, PESHAWAR.**

*Augaf Complex, Shami Road, Peshawar Cantt Phone Nos. 091-9212260-9211209*

Dated Peshawar the 21/02/2023.

**ORDER.**

No. 6924 /Estb/XXXV-D-82. Consequent upon judgement received from Khyber Pakhtunkhwa Service Tribunal, Peshawar, judgement No. 3682/ST dated 21.12.2022, Mr. Akhtar Ali, Constable, Excise, Taxation & Narcotics Control, Khyber Pakhtunkhwa who was dismissed from services vide order No. 5944/Estb/XXXVD-82 dated 02.05.2016, was reinstated into service vide this office Order No. 6028/Estb/P.File dated 17.01.2023. As per directives of Khyber Pakhtunkhwa Service Tribunal, Peshawar a formal inquiry under the Khyber Pakhtunkhwa, Government Servants (Efficiency & Discipline) Rules, 2011, was re-initiated against the official.

Inquiry Officers, submitted their report vide Inquiry Report No. 6786/Dir(Lit)/Inquiry dated: 16.02.2023, alongwith recommendation that the penalty imposed by the Competent Authority, as per previous inquiry report may kindly be sustained i.e. dismissal from service under E&D Rules, 2011.

In view of the above, the undersigned is left with no other option except to proceed under Rule 4(1)(b)(iv) of the Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011 i.e. impose the major penalty of dismissal from service upon Mr. Akhtar Ali, E&T Constable with effect from 02.05.2016.

-Sd-

**DIRECTOR GENERAL,**  
**EXCISE, TAXATION & NARCOTICS CONTROL,**  
**KHYBER PAKHTUNKHWA, PESHAWAR.**

No. 6925-35 /Estb/XXXV-D-82.

Copy forwarded for information to: -

1. Accountant General, Fort Road Khyber Pakhtunkhwa, Peshawar.
2. Registrar, Khyber Pakhtunkhwa Service Tribunal, Peshawar w/r to letter & judgement as mentioned above
3. Director (Litigation), Excise, Taxation & Narcotics Control, Khyber Pakhtunkhwa, Peshawar.
4. Section Officer(Litigation), Excise, Taxation & Narcotics Control, Department, Khyber Pakhtunkhwa, Peshawar.
5. Inquiry Officers, Concerned.
6. Excise & Taxation Officers-Concerned.
7. Assistant Director, Audit & Accounts, Directorate General, Excise, Taxation & Narcotics Control, Khyber Pakhtunkhwa Peshawar
8. PS to Secretary, Excise, Taxation & Narcotics Control Department, Khyber Pakhtunkhwa, Peshawar.
9. PA to Director General, Excise, Taxation & Narcotics Control Khyber Pakhtunkhwa Peshawar.
10. Official-Concerned
11. Personal File.

**DIRECTOR (ADMN),**  
**EXCISE, TAXATION & NARCOTICS CONTROL,**

Anax E

10

No. 6028 /Estab/P.File.

Dated. 17/01/2023.

**CHARGE SHEET**

I, Adeel Shah, Director General, Excise and Taxation, Khyber Pakhtunkhwa, Peshawar, as a Competent Authority, hereby charge you, Mr. Akhtar Ali, Excise & Taxation Constable, as follows: -

As reported by Excise & Taxation Inspector, a non-custom paid vehicle having Chassis No. NZE-121-3140476, displaying Government Number Plate (A-9492) was found under your possession, during road checking dated 17.12.2015. A preliminary inquiry was initiated against you. Resultantly, a Show Cause Notice was served before imposing a major penalty "dismissal from Service" upon you. Now as per directives of Khyber Pakhtunkhwa, Service Tribunal, Peshawar, an inquiry against you is re-initiated.

2. By reason of the above, you appear to be guilty of misconduct under rule 3(b) of the Khyber Pakhtunkhwa Government Servants (Efficiency and Discipline) Rules, 2011 and have rendered yourself liable to all or any of the penalties specified in rule 4 of the rules ibid.
3. You are, therefore, required to submit your written defense within seven days of the receipt of this Charge Sheet to the inquiry officer.
4. Your written defense, if any, should reach the inquiry officer within the specified period, failing which it shall be presumed that you have no defense to put in and in that case ex-parte action shall be taken against you.
5. Intimate whether you desire to be heard in person.
6. A statement of allegations is enclosed.

**DIRECTOR GENERAL**  
**EXCISE, TAXATION & NARCOTICS CONTROL,**  
**KHYBER PAKHTUNKHWA, PESHAWAR.**

Anax E

17/01/2023

No. 6023 /Estab:

And F

(10)

Dated:- 17/01/2023

**DISCIPLINARY ACTION**

I, Adeel Shah, Director General, Excise, Taxation & Narcotics Control, Khyber Pakhtunkhwa, Peshawar, as a Competent Authority, am of the opinion that Mr. Akhtar Ali, Excise & Taxation Constable, has rendered himself liable to be proceeded against, as he committed the following acts/omissions, within the meaning of rule 3(b) of the Khyber Pakhtunkhwa Government Servants (Efficiency and Discipline) Rules, 2011.

**STATEMENT OF ALLEGATIONS**

As reported by Excise & Taxation Inspector, a non-custom paid vehicle having Chassis No. NZE-121-3140476, displaying Government Number Plate (A-9492) was found under his possession, during road checking dated 17.12.2015. A preliminary inquiry was initiated against him. Resultantly, a Show Cause Notice was served before imposing a major penalty "dismissal from Service" upon him. Now as per directives of Khyber Pakhtunkhwa, Service Tribunal, Peshawar, an inquiry against him is re-initiated.

2. For the purpose of inquiry against the said accused with reference to the above allegation, Mr. Sufiyan Haqanni, Director, Excise, Taxation & Narcotics Control, Peshawar Region and Mr. Khaliq Dad, Director(Litigation)Excise, Taxation & Narcotics Control, Khyber Pakhtunkhwa, Peshawar are nominated as Inquiry Officers under rule 10(1)(a) of the ibid rules.
3. The Inquiry Officer shall, in accordance with the provisions of the ibid rules, provide reasonable opportunity of hearing to the accused, record his findings and make, within fifteen days of the receipt of this order, recommendations as to punishment or other appropriate action against the accused.
4. The accused and a well conversant representative of the department shall join the proceedings on the date, time and place fixed by the inquiry officer.

**DIRECTOR GENERAL**  
EXCISE, TAXATION & NARCOTICS CONTROL,  
KHYBER PAKHTUNKHWA, PESHAWAR.

And

F

(10)

17/01/2023

Registered

Anx G (12)



**DIRECTORATE GENERAL, EXCISE, TAXATION &  
NARCOTICS CONTROL DEPARTMENT  
KHYBER PAKHTUNKHWA**

*Auqaf Complex, Shami Road, Peshawar Cantt. Phone Nos. 091-9212260-9223158*

No. 3842-2/Dir(Lit)/Inquiry

Dated: 20-01-2023

To,

Mr. Akhtar Ali S/o Muhammad Sadiq (Constable)  
R/o Nelavay Tehsil & District Peshawar  
o/o Director General Excise, Taxation & Narcotics Control  
Khyber Pakhtunkhwa

Subject: **SUMMON**

Memo:

The undersigned has been appointed as Inquiry Officer in the instant matter.  
You are hereby directed to appear before the undersigned in person on 24.01.2023 at 11:30 AM  
to record your statement accordingly.

**REGIONAL DIRECTOR (PESHAWAR)**  
Excise, Taxation & Narcotics Control  
Khyber Pakhtunkhwa

Registered

Ann H (13)



**DIRECTORATE GENERAL, EXCISE, TAXATION &  
NARCOTICS CONTROL DEPARTMENT  
KHYBER PAKHTUNKHWA**

*Auqaf Complex, Shami Road, Peshawar Cantt. Phone Nos. 091-9212260-9223158*

No. 6489 /Dir(Lit)/Inquiry

Dated: 2 - 2 - 2023

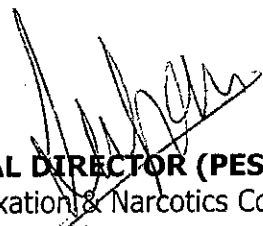
To,

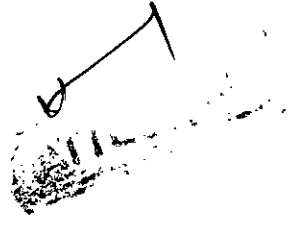
Mr. Akhtar Ali S/o Muhammad Sadiq (Constable)  
R/o Nelavay Tehsil & District Peshawar  
o/o Director General Excise, Taxation & Narcotics Control  
Khyber Pakhtunkhwa

Subject: **SUMMON**

Memo:

The undersigned has been appointed as Inquiry Officer in the instant matter.  
You are hereby directed to appear before the undersigned in person on 06.02.2023 at 11:00 AM  
to record your statement accordingly.

  
**REGIONAL DIRECTOR (PESHAWAR)**  
Excise, Taxation & Narcotics Control  
Khyber Pakhtunkhwa



Registered

And I

(14)



**DIRECTORATE GENERAL, EXCISE, TAXATION &  
NARCOTICS CONTROL DEPARTMENT  
KHYBER PAKHTUNKHWA**

*Auqaf Complex, Shami Road, Peshawar Cantt. Phone Nos. 091-9212260-9223158*

No. 64-23-27 /Dir(Lit)/Inquiry

Dated: 2 - 2 - 2023

To,

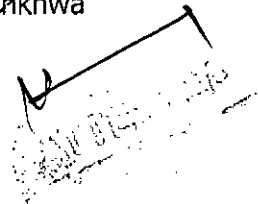
1. Mr. Dost Muhammad (Ex-Inspector)  
o/o Excise and Taxation Office-  
Charsadda  
Contact:- 0300-5712809
2. Mr. Gulzeb (ASI)  
EPS- Mardan  
Contact 0333-3503307
3. Mr. Mursaleen (Constable)  
EIB-Mardan  
Contact 0343-9009209
4. Mr. Abdul Basit (Constable)  
EPS- Peshawar  
Contact 0321-9896232
5. Sajjad (Constable)  
Excise and Taxation Office  
Charsadda  
Contact 0345-8855709

Subject: **SUMMON REGARDING INQUIRY IN RESPECT OF CASE TITLED AKHTAR ALI  
(CONSTABLE) E&T**

Memo:

The undersigned has been appointed as Inquiry Officer in the instant matter.  
You are hereby directed to appear before the undersigned in person on 07.02.2023 at 11:00 AM  
to record your statement accordingly.

  
**REGIONAL DIRECTOR (PESHAWAR)**  
Excise, Taxation & Narcotics Control  
Khyber Pakhtunkhwa



(24)

Ans J

(15)

**(REGISTERED POST)**

**SHOW CAUSE NOTICE**

Under the Khyber Pakhtunkhwa Government Servants (Efficiency and Discipline) Rules, 2011, you, Mr. Akhtar Ali Khan, Excise and Taxation Constable, Office of the Excise and Taxation Officer-III, Peshawar (Presently under suspension) are hereby served as follows:

2. That you, while posted as Constable by misusing your official position, was found involved in illegal use and transportation of a Toyota Corolla Motor Car Model 2002 chassis No, NZE-121-3140476.


3. Accordingly, I am satisfied that you have committed the following acts/omission specified in Rule 3 of the said rules:

(a) Guilty of misconduct;

4. As a result thereof, I, as the Competent Authority, have tentatively decided to initiate departmental proceedings for imposition major penalty of dismissal from service under the penal provisions of the ibid rules.

5. You are, therefore, required to show cause as to why the aforesaid penalty should not be imposed upon you and also intimate whether you desire to be heard in person.

6. If no reply to this notice is received within seven (07) days or not more than fifteen (15) days of its delivery, it shall be presumed that you have no defense to put in and in that case an ex-parte action shall be taken against you.

  
DIRECTOR GENERAL,  
EXCISE, TAXATION & NARCOTICS CONTROL,  
KHYBER PAKHTUNKHWA, PESHAWAR.


Endst: No. 4154-57 /Estb/P.File

Dated Peshawar the

03/03/2016.

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

1. Deputy Director Excise and Taxation, Peshawar Region.
2. Excise and Taxation Officer-III, Peshawar.
- ✓ 3. Mr. Akhtar Ali Khan s/o Sadeeq Khan r/o Village Nelawai, Tehsil & District, Peshawar
4. Personal File.

  
DIRECTOR GENERAL,  
EXCISE, TAXATION & NARCOTICS CONTROL,  
KHYBER PAKHTUNKHWA, PESHAWAR.

Handwritten initials and a signature at the bottom of the page.



- (ii) compulsory retirement;
- (iii) removal from service; and
- (iv) dismissal from service.

(2) Dismissal from service under these rules shall disqualify a Government servant from future employment under Government.

(3) Any penalty under these rules shall not absolve a Government servant from liability to any other punishment to which he may be liable for an offence, under any other law, committed by him while in service.

**5. Initiation of proceedings.**---(1) If on the basis of its own knowledge or information placed before it, the competent authority is of the opinion that there are sufficient grounds for initiating proceedings against a Government servant under these rules it shall either:-

- (a) proceed itself against the accused by issuing a show cause notice under rule 7 and, for reasons to be recorded in writing, dispense with inquiry:

Provided that no opportunity of showing cause or personal hearing shall be given where-

- (i) the competent authority is satisfied that in the interest of security of Pakistan or any part thereof, it is not expedient to give such an opportunity; or
- (ii) a Government servant has entered into plea bargain under any law for the time being in force or has been convicted on the charges of corruption which have led to a sentence of fine or imprisonment; or
- (iii) a Government servant is involved in subversive activities; or
- (iv) it is not reasonably practicable to give such an opportunity to the accused; or

- (b) get an inquiry conducted into the charge or charges against the accused, by appointing an inquiry officer or an inquiry committee, as the case may be, under rule 11:

Provided that the competent authority shall dispense with the inquiry where-

- (i) a Government servant has been convicted of any offence other than corruption by a court of law under any law for the time being in force; or
- (ii) a Government servant is or has been absent from duty without prior approval of leave:

Provided that the competent authority may dispense with the inquiry where it is in possession of sufficient documentary evidence against the accused or, for reasons to be recorded in writing, it is satisfied that there is no need to hold an inquiry.

(2) The charge sheet or statement of allegations or the show cause notice, as the case may be, shall be signed by the competent authority.

**6. Suspension.**---A Government servant against whom action is proposed to be initiated under rule 5 may be placed under suspension for a period of ninety days, if in the opinion of the competent authority, suspension is necessary or expedient, and if the period of suspension is not extended for a further period of ninety days within thirty days of the expiry of initial period of suspension, the Government servant shall be deemed to be reinstated:

Provided that the competent authority may, in appropriate case, for reasons to be recorded in writing, instead of placing such person under suspension, require him to proceed on such leave as may be admissible to him, from such date as may be specified by the competent authority.

**7. Procedure where inquiry is dispensed with.**---If the competent authority decides that it is not necessary to hold an inquiry against the accused under rule 5, it shall-

- (a) inform the accused by an order in writing, of the grounds for proceeding against him, clearly specifying the charges therein, alongwith apportionment of responsibility and penalty or penalties proposed to be imposed upon him;
- (b) give him a reasonable opportunity of showing cause against the proposed action, within seven days of receipt of the order or within such extended period, as the competent authority may determine;
- (c) on receipt of reply of the accused within the stipulated period or after the expiry thereof, if no reply is received, determine whether

- (i) the competent authority is satisfied that in the interest of security of Pakistan or any part thereof, it is not expedient to give such an opportunity; or
- (ii) a Government servant has entered into plea bargain under any law for the time being in force or has been convicted on the charges of corruption which have led to a sentence of fine or imprisonment; or
- (iii) a Government servant is involved in subversive activities; or
- (iv) it is not reasonably practicable to give such an opportunity to the accused; or
- (b) get an inquiry conducted into the charge or charges against the accused, by appointing an inquiry officer or an inquiry committee, as the case may be, under rule 11:

Provided that the competent authority shall dispense with the inquiry where-

- (i) a Government servant has been convicted of any offence other than corruption by a court of law under any law for the time being in force; or
- (ii) a Government servant is or has been absent from duty without prior approval of leave:

Provided that the competent authority may dispense with the inquiry where it is in possession of sufficient documentary evidence against the accused or, for reasons to be recorded in writing, it is satisfied that there is no need to hold an inquiry.

(2) The charge sheet or statement of allegations or the show cause notice, as the case may be, shall be signed by the competent authority.

6. **Suspension.**---A Government servant against whom action is proposed to be initiated under rule 5 may be placed under suspension for a period of ninety days, if in the opinion of the competent authority, suspension is necessary or expedient, and if the period of suspension is not extended for a further period of ninety days within thirty days of the expiry of initial period of suspension, the Government servant shall be deemed to be reinstated:

Provided that the competent authority may, in appropriate case, for reasons to be recorded in writing, instead of placing such person under suspension, require him to proceed on such leave as may be admissible to him, from such date as may be specified by the competent authority.

7. **Procedure where inquiry is dispensed with.**---If the competent authority decides that it is not necessary to hold an inquiry against the accused under rule 5, it shall-

- (a) inform the accused by an order in writing, of the grounds for proceeding against him, clearly specifying the charges therein, alongwith apportionment of responsibility and penalty or penalties proposed to be imposed upon him;

(18)

KHYBER PAKHTUNKHWA

Procedure i  
contained in these  
seven or more  
registered ac  
fifteen day  
response  
in at le  
publ  
ab

- (b) give him a reasonable opportunity of showing cause against the proposed action, within seven days of receipt of the order or within such extended period, as the competent authority may determine;
- (c) on receipt of reply of the accused within the stipulated period or after the expiry thereof, if no reply is received, determine whether the charge or charges have been proved against the accused or not:

Provided that after receipt of reply to the show cause notice from the accused, the competent authority, except where the Chief Minister himself is the competent authority, shall decide the case within a period of ninety days, excluding the time during which the post held by the competent authority remained vacant due to certain reasons:

Provided further that if the case is not decided by the competent authority within the prescribed period of ninety days, the accused may file an application before the appellate authority for early decision of his case, which may direct the competent authority to decide the case within a specified period;

- (d) afford an opportunity of personal hearing before passing any order of penalty under clause (f), if it is determined that the charge or charges have been proved against him;
- (e) exonerate the accused, by an order in writing, if it is determined that the charge or charges have not been proved against him; and
- (f) impose any one or more penalties mentioned in rule 4, by an order in writing, if the charge or charges are proved against the accused:

Provided that where charge or charges of grave corruption are proved against an accused, the penalty of dismissal from service shall be imposed, in addition to the penalty of recovery, if any.

DATE

8. Action in case of conviction or plea bargain under any law.---Where a Government servant is convicted by a court of law on charges of corruption or moral turpitude or has entered into plea bargain and has returned the assets or gains acquired through corruption or corrupt practices, or has been acquitted by a court of law as a result of compounding of an offence involving moral turpitude under any law for the time being in force, the competent authority, after examining facts of the case, shall-

- (a) dismiss the Government servant where he has been convicted on charges of corruption or moral turpitude or has entered into plea bargain and has returned the assets or gains acquired through corruption or corrupt practices voluntarily:

Provided that dismissal in these cases shall be with immediate effect from the date of conviction by a court of law; and

- (b) proceed against the Government servant under rule 5, where he has been convicted of charges other than corruption or moral turpitude.

19



**DIRECTORATE GENERAL, EXCISE, TAXATION &  
NARCOTICS CONTROL DEPARTMENT  
KHYBER PAKHTUNKHWA**

**Augaf Complex, Shami Road, Peshawar Cantt. Phone Nos. 091-9212260-9223158**  
**Email Address. arshad1963.excise@gmail.com**

**AUTHORITY LETTER**

**Mr. Arshad Hameed**, Excise and Taxation Officer (BPS-18), Director (Litigation) Excise, Taxation & Narcotics Control Khyber Pakhtunkhwa is hereby authorized to submit the Para wise comments in the Services Tribunal Khyber Pakhtunkhwa Peshawar in case titled (S.A No 1381/2023 Akhtar Ali Versus Government of Khyber Pakhtunkhwa Excise, Taxation & Narcotics Control Department & others) on behalf of Respondents.

**Director General  
Excise, Taxation & Narcotics  
Control, Khyber Pakhtunkhwa**  
DIRECTOR GENERAL,  
EXCISE, TAXATION & NARCOTICS  
CONTROL, KHYBER PAKHTUNKHWA,  
PESHAWAR.