


Cost of Rs. 2000/- received in Service Appeal No. 1867/2023

Titled Zahoor Iqbal vs Police

in the office of Assistant Registrar, Vide Order 30/01/2024,

submitted on 13/02/2024.

  
13/02/24  
Assistant Registrar  
Khyber Pakhtunkhwa  
Service Tribunal  
Peshawar

**BEFORE THE HONORABLE KHYBER PAKHTUNKHWA SERVICE  
TRIBUNAL, PESHAWAR**

Service Appeal No. 1867 /2023

Zahoor Iqbal..... (Appellant)

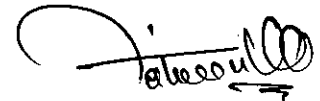
VERSUS

Govt. of KP etc.....(Respondents)

**INDEX**

S. NO	DESCRIPTION OF DOCUMENTS	ANNEXURE	PAGE
1.	Para-wise comments		1-3
2.	Affidavit		4
3.	Authority Letter		5
4.	Copy of enquiry reports	A	6-18
5.	Copy of Letter No. S/794/23 dated 03.04.2023	B	19
6.	Copy of Letter NO. 1502/CPO/IAB, dated 26.09.2023	C	20

DEPONENT



**DSP/ Legal,  
CPO, Peshawar**

27.2.24

Peshawar.

①

**BEFORE THE HONORABLE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL,**  
**PESHAWAR**

Service Appeal No. 1867-P/2023

**Khyber Pakhtunkhwa  
Service Tribunal**

Zahoor Iqbal..... (Appellant)

Diary No. 1111

VERSUS

Govt. of KP etc.....(Respondents)

Dated 13-02-2024

**REPLY BY RESPONDENTS NO. 1 TO 4**

**Khyber Pakhtunkhwa  
Service Tribunal**

RESPECTFULLY SHEWETH:

Diary No. \_\_\_\_\_

**PRELIMINARY OBJECTIONS:-**

Dated \_\_\_\_\_

- a) That the appellant has got no locus standi to file the instant Service Appeal.
- b) That the appellant is estopped to file the present appeal.
- c) That the appeal is bad for mis-joinder and non-joinder of necessary and proper parties.
- d) That the appeal is badly barred by law.
- e) That the appeal of the appellant comes under the principle of res-judicata.

**FACTS:**

1. Pertains to personal information of the appellant, needs no comments.
2. Pertains to service record of the appellant, needs no comments.
3. Pertains to Charge Sheet along with Summary of Allegations issued to the appellant on the complaint of one Chaudhry Shehzad Ahmad, owner of the Multazim Filling Station, Kohat and Contractor of PTS Kohat for POL, regarding embezzlement of amount to the tune of Rs. 1,67,59,749/- in the shape of fuel. Enquiry Committee comprising Mr. Ashfaq Anwar, then RPO Bannu and Asif Bahader, then DPO Hangu was constituted to enquire into the matter. The enquiry committee heard him in person and gave him full opportunity of defense but he failed to produce any plausible reply to the allegation against him. Thus, the enquiry committee held him guilty and recommended him for award of major punishment as the charges against him were proved beyond any iota of doubt (copy of the enquiry committee report is attached as Annexure-A). Subsequently, Final Show Cause Notice was issued to him vide No. S/794/23 dated 03.04.2023 (copy is attached as Annexure-B) to which he did not reply. Therefore, the competent authority, being satisfied that the charges against the appellant stand proved, awarded him major punishment of dismissal from service as per law/ rules.
4. Pertains to the Final Show Cause Notice issued to the appellant vide No. S/794/23 dated 03.04.2023 which read that the Enquiry Committee finalized the enquiry proceedings giving the appellant full opportunities of defense i.e cross examination of the witnesses besides audience of the relevant record and personal hearing. It also added that consequent upon the completion of the enquiry proceedings, charges against the appellant were established beyond any shadow of doubt and the appellant was recommended for major punishment. Thus, the said Notice contained complete

information of the findings of the enquiry committee for the appellant. However, in response to the said Notice, the appellant failed to put any reply.

5. Incorrect, as already explained vide the above para, the appellant vide the Final Show Cause Notice issued to him was duly informed of the findings of the enquiry committee so constituted for purpose of enquiry into the allegation against him. However, he failed to put a reply in response to that and thus was dealt in accordance with law/ rules.
6. The appellant, being ex-MTO at PTS Kohat, was charged with embezzlement of amount to the tune of Rs. 1,67,59,749/- in the shape of fuel, incurring huge loss to the national exchequer. In this regard, Letter No. 1502/CPO/IAB dated 26.09.2023 along with necessary documents have been conveyed to Anti-Corruption Establishment vide No. 1502/CPO/IAB, dated 26.09.2023 for the recovery of above embezzlement amount. (Annexed as Annexure 'C'). He was proceeded departmentally as per rules. His departmental appeal is devoid of legal force and merits. Thus, the instant appeal of the appellant, being not maintainable, is liable to be dismissed, inter alia, on the following grounds;

#### GROUNDS

- A. Incorrect, the order dated 31.05.2023 has been issued after fulfillment of all codal formalities in accordance with law.
- B. Incorrect, the appellant as MTO at PTS Kohat was custodian of the official vehicles and its fuel received from the Multazim Filling Station, Kohat. However, in discharge of his duties, he showed extreme laxity. Thus, he was proceeded departmentally for the misconduct and was held guilty.
- C. Denied as incorrect. Proper departmental enquiry was conducted through an enquiry committee as per law and provided him due opportunity of personal hearing. The appellant has also been duly informed of the findings of the enquiry in the shape of Final Show Cause Notice to which he failed to submit any reply.
- D. Incorrect, the competent authority awarded major punishment of dismissal from service to the appellant in exercise of the powers provided to him under rules. Moreover, the order has been issued after fulfillment of all codal formalities prescribed under law/ rules.
- E. Incorrect, as already explained vide above paras.
- F. Incorrect, as already explained vide above paras.
- G. Denied as incorrect. The appellant has been proceeded in accordance with law. Second part of the para is mere a surmise and thus, irrelevant.
- H. Incorrect, the then Director PTS Kohat has not been exonerated rather awarded punishment for weak supervision over the financial affairs of the School.(copy of the order is attached as Annexure-C).
- I. That the answering respondents may also be allowed to raise additional grounds at time of hearing of instant Service Appeal.

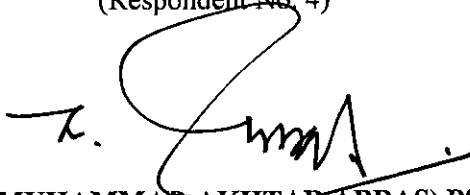
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**PRAYER:-**

Keeping in view the above stated facts and circumstances, it is therefore humbly prayed that the appeal is not maintainable being devoid of merits hence, may kindly be dismissed with costs, please.



**(IRFAN TARIQ) PSP**  
Deputy Inspector General of Police,  
IAB, Khyber Pakhtunkhwa,  
Peshawar.  
(Respondent No. 4)



**(DR. MUHAMMAD AKHTAR ABBAS) PSP**  
DIG/Legal, CPO  
For Inspector General of Police,  
Khyber Pakhtunkhwa, Peshawar  
(Respondent No. 2)



**(AWAL KHAN) PSP**  
Additional Inspector General of Police,  
HQrs: Khyber Pakhtunkhwa,  
Peshawar.  
(Respondent No. 3)



**(ABID MAJEED)**  
Additional Chief Secretary,  
Government of Khyber Pakhtunkhwa,  
Home & TAs Department, Peshawar.  
(Respondent No. 1)  
**Additional Chief Secretary**  
**Home & T.As Department**  
**Khyber Pakhtunkhwa.**

**BEFORE THE HONORABLE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL, PESHAWAR**

Service Appeal No. 1867-P/2023

Zahoor Iqbal..... (Appellant)

VERSUS

Govt. of KP etc.....(Respondents)

**AFFIDAVIT**

I, Irfan Tariq, Deputy Inspector General of Police, IAB, Khyber Pakhtunkhwa, Peshawar do hereby solemnly affirm on oath that the contents of Para-wise comments on behalf of respondents No. 1 to 4 are correct to the best of my knowledge/ belief. Nothing has been concealed from this Hon'ble Service Tribunal.

*The answering respondents have neither been placed nor their defense struck off.*

**(IRFAN TARIQ) PSP**  
Deputy Inspector General of Police,  
IAB, Khyber Pakhtunkhwa,  
Peshawar.  
(Respondent No. 4)



13/2/24

5

**BEFORE THE HONORABLE KHYBER PAKHTUNKHWA SERVICE  
TRIBUNAL, PESHAWAR**

Service Appeal No. 1867-P/2023

Zahoor Iqbal..... (Appellant)

VERSUS

Govt. of KP etc.....(Respondents)

**AUTHORITY LETTER**

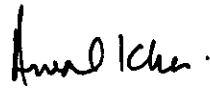
Mr. Faheem Khan DSP/ Legal, CPO, Peshawar is authorized to submit Para-wise comments/ reply in the instant Service Appeal in the Hon'ble Khyber Pakhtunkhwa Service Tribunal, Peshawar and also to defend instant Service Appeal on behalf of respondents No. 1 to 4.



(IRFAN TARIQ)

Deputy Inspector General of Police,  
IAB, Khyber Pakhtunkhwa,  
Peshawar.

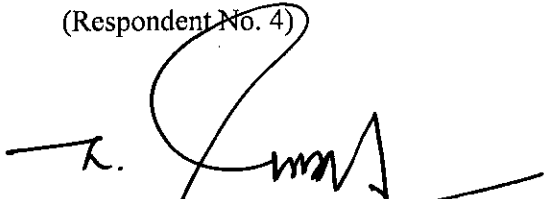
(Respondent No. 4)



(AWAL KHAN) PSP

Additional Inspector General of Police,  
HQrs: Khyber Pakhtunkhwa,  
Peshawar.

(Respondent No. 3)



(DR. MUHAMMAD AKHTAR ABBAS) PSP

DIG/ Legal, CPO  
For Inspector General of Police,  
Khyber Pakhtunkhwa, Peshawar

(Respondent No. 2)



(ABID MAJEED)

Additional Chief Secretary,  
Government of Khyber Pakhtunkhwa,  
Home & TAs Department, Peshawar.

(Respondent No. 1)

Additional Chief Secretary  
Home & T.As Department  
Khyber Pakhtunkhwa.

06

(56)

**FINDING REPORT IN DEPARTMENTAL ENQUIRY INITIATED AGAINST  
MR. IBRAHIM AZHAR, DSP, THE THEN DIRECTOR PTS KOHAT AND ZAHOOR  
IQBAL, SI, THE THEN MTO PTS KOHAT.**

**ALLEGATIONS:**

A departmental enquiry was initiated against **Mr. Ibrahim Azhar DSP, the then Director PTS, Kohat now at CPO** by charge sheeting him with following allegations:

- a. Choudhry Shehzad Ahmad, owner of the Multazim Filling Station (POL Contractor of PTS, Kohat) submitted an application to Director PTS, Kohat for payment of pending bills amounting to Rs. 16,759,749/-. He further stated that he met several times with him and Ex-MTO SI Zahoor Iqbal, regarding payment of pending bills but no payment has been made. The preliminary enquiry into the allegations was conducted by AIG-Enquiry CPO. During enquiry the following allegations have been established;
  - i. He took charge as Director PTS, Kohat on 30.06.2020 and as per stance of the owner of the filling station that the POL consumption was increased after his posting as Director.
  - ii. Record provided by owner of the filling station clearly reflected that POL was used almost in private vehicles.
  - iii. The then MTO SI Zahoor Iqbal denied his signature available over the vouchers. In order to verify the stance of Zahoor Iqbal all the vouchers were sent to FSL for forensic examination of the signatures available on the vouchers.
  - iv. On receipt of forensic examination it was clearly established that the signatures on 38 vouchers was one and the same hand, while the remaining 02 vouchers did not match.
  - v. He misused his official powers and committed embezzlement of a huge amount Rs. 16,759,749/- (in shape of POL) from Multazim Filling Station with the connivance of SI Zahoor Iqbal (the then MTO PTS, Kohat).

Similarly, **Mr. Zahoor Iqbal SI, the then MTO PTS, Kohat** was also charge sheeted with following allegations:

- Alleged*
- i. Choudhry Shehzad Ahmad, owner of the Multazim Filling Station (POL Contractor of PTS, Kohat) submitted an application to Director PTS, Kohat for the payment of pending bills amounting to Rs. 16,759,749/-. He further stated that he met several times with him and the then Director PTS, Kohat regarding payment of pending bills but still no payment has been made. The preliminary enquiry into the allegations was conducted by AIG (Enquiry), CPO. During enquiry the following allegations have been established;
    - a) Record provided by owner of the filling station clearly reflected that the POL was used almost in private vehicles.
    - b) He denied his signature available over the vouchers. In order to verify his stance, all the vouchers were sent to FSL for forensic examination of the signatures available on the vouchers.
    - c) On receipt of forensic examination it was clearly established that the signatures on 38 vouchers was one and the same hand, while the remaining 02 voucher did not match.
    - d) He committed embezzlement of a huge amount (Rs. 16,759,749/- in shape of POL) from Multazim Filling Station with the connivance of the then Director PTS, Kohat (Mr. Ibrahim Azhar).

*[Signature]*

Consequently both officers were charge sheeted and Syed Ashfaq Anwar, RPO Bannu and Asif Bahader, DPO Hangu were appointed as Enquiry Officers vide Memo: No. S/2784-86/22, dated 16.11.2022, AIG (Establishment), Khyber Pakhtunkhwa Police, Peshawar.



**BACKGROUND:**

Choudhry Shehzad Ahmad, owner of the Multazim Filling Station (POL Contractor of PTS, Kohat), met several times with Mr. Ibrahim Azhar DSP, the then Director PTS, Kohat and Ex-MTO SI Zahoor Iqbal regarding payment of pending bills but no payment has been made therefore, on 29.07.2022 he submitted an application to the newly posted Director of PTS, Kohat for payment of pending bills amounting to Rs. 16,759,749/- which was forwarded by the Director, PTS Kohat to the Deputy Inspector General of Police (Training), CPO, Khyber Pakhtunkhwa, Peshawar vide Memo: No. 578/HC, dated 20.08.2022 for further action and necessary guidance.

On receipt of this memo, the Deputy Inspector General of Police, (Training), CPO Khyber Pakhtunkhwa approached the W/Inspector General of Police, Khyber Pakhtunkhwa for initiating an enquiry in this regard against Mr. Ibrahim Azhar Ex-Director, PTS, Kohat vide his office Memo: No. 8886/A/Acctt: Trg:, dated 19.08.2022 through DIGP (IAB), Khyber Pakhtunkhwa. The request of DIG (Training) was approved by the worthy IGP and the case was referred to the AIG (Enquiries), CPO, Khyber Pakhtunkhwa for enquiry.

AIG (Enquiries), Khyber Pakhtunkhwa has conducted a preliminary enquiry against Mr. Ibrahim Azhar Ex-Director & Mr. Zahoor Iqbal Ex-MTO, PTS, Kohat by submitting a report with the following recommendations;

"Foregoing in view it is recommended that Muhammad Ibrahim Azhar, Ex-Director, PTS Kohat (Presently posted as acting SP Legal Investigation CPO) and SI Zahoor Iqbal the then MTO PTS, Kohat (Presently posted at PTS Manshra) are held responsible for the embezzlement of huge amount Rs. 16,759,749/- (in shape of POL) from Multazim Filling Station Kohat.

Thus both the above mentioned officers were charged sheeted by Additional Inspector General of Police (Headquarters), Khyber Pakhtunkhwa for embezzlement vide office Memo: No. S/2784-86/22, dated 16.11.2022 and Syed Ashfaq Anwar, Regional Police Officer, Bannu & Mr. Asif Bahader, DPO Hangu were appointed as Enquiry Officers.

**PROCEEDINGS:****(i) Statements:**

To complete the instant enquiry and to ascertain the actual facts, the following concerned officials/individuals were summoned through their Cell Phones to record their statements which are annexed in statement file (vide F/A) duly indexed. They were also cross examined;

- 1) Choudhry Shehzad Ahmad (complainant/owner of Multazim Filling Station).
- 2) Choudhry Ijaz Ahmad (Brother of complainant/owner of Multazim Filling Station).

- 3) Mr. Ibrahim Azhar (Ex-Director, PTS, Kohat).
- 4) SI Zahoor Iqbal (Ex-MTO, PTS, Kohat).
- 5) Mr. Saif Ur Rehman (Nephew of Ex-MTO Zahoor Iqbal).
- 6) Senior Clerk Muhammad Ismail (current Head Clerk, PTS, Kohat).
- 7) Senior Clerk Irfan Ullah (current Pay Officer, PTS, Kohat).
- 8) HC Muhammad Anees No. 1184 (current MTO, PTS, Kohat)
- 9) SI Sajjad Ul Hasnain No. 88/D (Ex-MTO & currently posted as CDI, PTS, Kohat).
- 10) Driver/Class-IV Liaqat Rehman, PTS, Kohat.
- 11) Naimat Khan (Manager of Multazim Filling Station).
- 12) Islam Khan (Salesman of Multazim Filling Station).
- 13) Sadaat Khan (Salesman of Multazim Filling Station).

(ii) Questionnaires:

Similarly, the following officials/individuals have been served with questionnaires and there replies were also affixed in the statement file (vide F/A);

- i. Choudhry Shehzad Ahmad (complainant/owner of Multazim Filling Station).
- ii. Choudhry Ijaz Ahmad (Brother of the complainant/owner of Multazim Filling Station).
- iii. Naimat Khan (Manager of Multazim Filling Station).
- iv. Islam Khan (Salesman of Multazim Filling Station).
- v. Sadaat Khan (Salesman of Multazim Filling Station).
- vi. Mr. Ibrahim Azhar (Ex-Director, PTS, Kohat).
- vii. SI Zahoor Iqbal (Ex-MTO, PTS, Kohat).
- viii. Driver/Class-IV Liaqat Rehman, PTS, Kohat.
- ix. Senior Clerk Muhammad Ismail (Current Head Clerk, PTS Kohat).
- x. Senior Clerk Irfan Ullah (Current Pay Officer, PTS Kohat).
- xi. SI Sajjad ul Husnain No. 88/D ( Ex-MTO now CDI PTS Kohat).
- xii. HC Muhammad Anees No. 1184 (Current MTO, PTS Kohat).

(iii) Record:

- a) Already available in the shape of preliminary enquiry (73 pages including 03 envelopes consisting 02 envelop opened & 01 duly sealed. (vide F/B)
- b) Official Record & obtained by current Enquiry Officers. (vide F/C)
- c) Record (in original/photocopy) provided by complainant/owner of Multazim Filling Station Choudhry Shahzad Ahmad. (vide F/D)
- d) Record (in original) obtained from SI Zahoor Iqbal Ex-MTO, PTS, Kohat. (vide F/E)

(iv) Perusal of Record & Statements:

During course of enquiry, records provided by applicant/owner of Multazim Filling Station and official record in the shape of vehicles Log Books etc were thoroughly perused and found containing huge contradictions which need to be examined through a team of expert Auditor and Accountant so that the actual outstanding dues against PTS, Kohat and misappropriated amount be clearly calculated. Similarly, cross examination & statements of concerned individuals available on the record were also perused, which led to the following findings:-

**FINDINGS:**

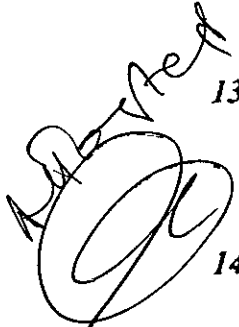
After going through the relevant/available record, perusal of statements/record and cross examination of all concerned, the following facts have come to the surface;

1. Total 09 Vehicles were allotted to the Police Training School, Kohat out of which 08 Vehicles are in use of PTS, Kohat while 01 is in use of Sub Campus Police Lines, Kohat (detailed list annexed at F/C).
2. Quota of POL consumption per month for each vehicle was neither maintained/abided nor complied due to which consumption of POL exceeded which is clear from Log Book entries. (List annexed at F/C (i) (j))
3. POL Agreement was first signed in the year-2005 and renewed on 18.02.2020 with Multazim Filling Station, Rawalpindi Road, Kohat by Mr. Ibrahim Azhar Ex-Director, PTS, Kohat (copies annexed at F/C).
4. According to the detailed statement provided by Pay Officer of PTS, Kohat w.e from 01.01.2020 to 30.05.202 (29 months) total cost in POL head is Rs. 41,37,626/- in which Rs.32,12,562/- were paid to the complainant/owner of concerned Filling Station while Rs.9,25,064/- is outstanding. Similarly, the detail of POL bills for the month of January, February, November & December-2020 as well as January-2021, February & March-2022 were not found on the record without any justification (annexed at F/C).
5. The Complainant/Owner of Multazim Filling Station claimed Rs. 1,67,59,749/- in his complaint/application preferred on 29.07.2022 (annexed in original at F/B) while in the course of enquiry he presented another statement claiming Rs. 1,64,99,935/- which show clear contradiction in his claim which needs to be cleared through a team of experienced Auditor and Accountant (annexed at F/D).
6. The claim of complainant/owner of Multazim Filling Station with regard to informing Mr. Ibrahim Azhar & MTO Zahoor Iqbal of the POL outstanding dues against PTS Kohat is proved but the exact amount of the pending bills was not conveyed to the Ex-Director/Ex-MTO in written form (audio recording in USB annexed at F/D).
7. It is also proved from the statements and cross examination of all concerned that Mr. Ibrahim Azhar Ex-Director & SI Zahoor Iqbal of PTS, Kohat has assured the complainant/owner in each meeting with regard to payment of outstanding POL dues at the earliest.
8. The stance of complainant/owner of Multazim Filling Station with regard to increase in POL consumption during the period of Mr. Ibrahim Azhar Ex-Director PTS, Kohat was proved while SI Zahoor Iqbal Ex-MTO was already posted as MTO PTS Kohat before the arrival of Ex-Director.
9. The record provided by the complainant/owner of pump clearly showed that official POL was consumed by private vehicles which is against the rules (annexed at F/D).

A. M. Azhar

10. Ex-MTO Zahoor Iqbal has used the official POL in both i.e official & Private vehicles through printed serial/unprinted serial (Cash Memo) by mentioning Registration Numbers and his signature, this trend can be seen in all months under consideration (Annexed at F/D).
11. Filling of POL through unprinted serial number vouchers (Cash Memo) was a gross misconduct of the Ex-MTO and poor supervision on part of the Director PTS and Accountant PTS.
12. Cumulative POL Consumption Statement total 27,699 liters for the period from 01.07.2018 to 30.06.2020 used while the allotted budget was Rs. 29,00,000/- and consumed Rs. 28,89,341/-. Similarly, for the period from 01.07.2020 to 23.05.2022 total 29,462 liters POL was used while the allotted budget Rs. 37,65,020/- and consumed Rs. 37,51,177/- that means official POL used in Private vehicles was also paid to the applicant. Cumulative POL consumption Statement also showed extra consumption of total 5,951 liters as per official record without any cogent reason. (Annexed vide F/C).
13. Ex MTO SI Zahoor Iqbal also promised the owner of Multazim Filling Station that he would pay Rs.01 Crore to him on 30<sup>th</sup> June, 2022 as per eye witness account of Mr. Sadaat Khan, the salesman of the said Filling Station.
14. As per record provided by Ex-MTO in the shape of original Voucher Books bearing printed serial numbers starting from 3301 & 30501, an official vehicle Registration No. 1043 was filled twice(02) times on the same date with the same number of liters of fuel which showed fraudulent practice of Ex-MTO. Such like entries are common in the official record (Annexed vide F/C).
15. Ex-MTO SI Zahoor Iqbal strictly denied his Signatures mentioned on Vouchers/Cash Memos of private vehicles (annexed at F/D).
16. Ex-MTO Zahoor Iqbal however accepted only those signatures mentioned in vouchers/Cash Memos of officials vehicles.
17. To verify the stance of SI Zahoor Iqbal Ex-MTO and Complainant/ Owner of Filling Station, 20/20 vouchers of official & private vehicles (total 40) were sent to the FSL for Forensic Examination by Preliminary Enquiry Officer i.e AIGP, Enquiries (IAB), Khyber Pakhtunkhwa.
18. After Forensic Examination, Director FSL, Peshawar forwarded the examination report which clearly reflects that the "signatures on 38 vouchers came from one and same hand while signatures on 02 vouchers did not come from one and same hand" vide his office Endst: No. 35129/FSL, dated 19.10.2022(annexed in original at F/B).

Accepted




11

(29)

**CONCLUSION:**

Keeping in view the above and having gone through available record, perusal of written statements and questionnaires, the undersigned came to the conclusion that the following are guilty of misconduct:

**Mr. Ibrahim Azhar, Ex-Director, PTS, Kohat**

- ✓ Lack of supervision
- ✓ Not ensuring check and balance over use of official POL

**SI Zahoor Iqbal No. 357/K, Ex-MTO, Police Training School, Kohat**

- ✓ Guilty and responsible for not maintaining official record properly
- ✓ Use of official POL in private vehicles
- ✓ Not maintaining and abiding quota of POL consumption per month for each vehicle
- ✓ Not maintaining any record/justification with regard to increase in POL consumption in official vehicles
- ✓ Not maintaining exact/correct record in Log Books
- ✓ Providing Rs. 11,00,000/- to the applicant/owner from own pocket in Cash. If he was not liable to pay any amount then why did he pay such a huge amount from his own pocket?
- ✓ He willfully deceived, lied to his supervisor, embezzled the funds and earned a bad name for the Department

*Submitted*

**Choudhry Shahzad Ahmad, Applicant/ Owner of Multazim Filling Station**

- ✓ He claims contradictory outstanding dues
- ✓ Not maintaining proper record
- ✓ Not maintaining any record of handing over the Voucher/Cash Memo Books to the Ex-MTO.
- ✓ Not preparing actual outstanding bills for payment on time.
- ✓ Not informing the Ex-Director of the filling of fuel in Private Vehicles.
- ✓ Not informing the Ex-Director of the actual outstanding amount in writing
- ✓ Not submitting any written complaint/application to the Ex-Director well in time
- ✓ Not insisting the payment of pending bills or giving priority to the partially remaining payments.
- ✓ Not abiding by the POL Supply Agreement-2020 especially Clause-5 & 6 of the Agreement.

**RECOMMENDATIONS:**

Mr. Ibrahim Azhar, Ex-Director, PTS, Kohat is held guilty for the above mentioned laxity and liable to be proceeded departmentally.

Similarly, SI Zahoor Iqbal No. 357/K, Ex-MTO, Police Training School is held responsible for the above mentioned offences/delinquency. He may be proceeded both departmentally and criminally besides recovery of the embezzled amount after determination by a team of expert Auditor and Accountant.

*[Signature]*

Consequently, Choudhry Shabaz Ahmad, Applicant/ Owner of Multazim Filling Station (POL Contractor of PTS, Kohat) to be paid by SI Zahoor Iqbal the actual amount after re-calculating/adjustment of all pending dues against PTS Kohat.

This Enquiry Officers also recommends the following:

1. Before allotment of DDO powers to an officer, training with regard to use of such powers may be declared mandatory.
2. An SOP with regard to vehicles's POL quota system shall be ascertained and the concerned Filling Station must also be bound for compliance.
3. Proper criteria shall be designed for the posting of MTOs throughout the province with mandatory rotation after one year of posting.
4. Reporting of consumption and payment of POL on monthly basis and monitoring by Head of the Unit may be declared mandatory.
5. Mechanism for digital check and balance upon Filling Station and MTO shall be organized by issuing proper SOP from CPO.
6. Filling Stations should maintain registers for recording the serial Number of Voucher/Cash Memo books given to departments.
7. Filling Stations should record daily consumption in liters, Rupees and convey it to the Head of the Unit on daily basis and take a receipt.
8. Practice of Cash Memo receipts should be curtailed and be used only in emergency but be adjusted on monthly basis.
9. Only official vehicles should be used on printed serial numbers and this should be monitored by the concerned MTO as well as Filling Station.

*Amended*

~~SYED ASHFAQ ANWAR, PSP~~  
Regional Police Officer 30/1/23  
Bannu  
( Enquiry Officer )

ASIF BAHADER, PSP  
District Police Officer,  
Hangu  
( Enquiry Officer )

31/01/2023

Subject:

ENQUIRY AGAINST DSP MUHAMMAD IBRAHIM AZHAR, EX-DIRECTOR PTS MOHAT AND SI ZAHOOR IQBAL, MTO PTS KOHAT

> BACKGROUND:-

Vide "F/PUC" an application submitted by Manager Multazim Filling Station (contractual of PTS Kohat for POL) to Director PTS Kohat wherein he requesting for the payment of pending bills amounting Rs.16759749/-. He further stated that they have several meetings with Ex-Director (Muhammad Ibrahim Azhar) and Ex-MTO Zahoor Iqbal regarding payment of pending bills, they were ensured that PTS Kohat has sanctioned budget of Rs.20 Million which will be released in June 2022 in which PTS Kohat will clear the pendency of the POL charges, but still no payment has been made.

Director PTS Kohat forwarded the said application to DIG/Training which was submitted to the Worthy IGP with the request to direct DIG/IAB to conduct enquiry against Muhammad Ibrahim Azhar, Ex-Director PTS Kohat.

The request of DIG/Training was approved by Worthy IGP and the matter was referred to this office, for enquiry.

Proceedings

To dig out the real facts, the following concerned were summoned and their statements were recorded:-

1. Choudhry Shehzad Ahmad (complainant/owner of the filling station).
2. Muhammad Ibrahim Azhar, Ex-Director PTS Kohat.
3. SI Zahoor Iqbal, Ex-MTO PTS Kohat.
4. Senior Clerk Irfan Ullah, Pay Officer PTS Kohat.
5. Mr. Niamat Khan, Manager Multazim Filling Station.

Statement of Choudhry Shehzad Ahmad (owner of the Multazim Filing Station).

He stated that amount of Rs.16759749/- is outstanding with RTW/PTS Kohat in connection with POL head. In this connection he wrote a letter to Director PTS Kohat on 29.07.2022 and on 25.08.2022 he wrote a letter to DIG/Training that Ex-Director and MTO Zahoor Iqbal is not paying the outstanding amount. When he submitted application they paid Rs. 259814/- to him while Rs.16499935/- is still outstanding. He requested for the recovery of his outstanding amount.

Statement of Muhammad Ibrahim Azhar, Ex-Director PTS Kohat.

He stated that on 30.06.2020, he was posted as Director PTS Kohat. On 23.05.2022 he had gone to AFIC/NIHD Rawalpindi for medical checkup, when he received information through cell phone that he has been transferred from PTS Kohat to CPO and ensure his report to CPO. Upon which he came back to Kohat at night time and on next day he went to PTS Kohat where the new Director was already made his arrival. He submitted his departure and came to CPO. After this he proceeded on 50 days Ex-Pakistan leave for the performance of Hajj. After performing of Hajj when he came back, he was posted as SP/Legal Investigation CPO and on 15.08.2022 he assumed the charge of the office of SP/Legal Investigation. He was posted as Director PTS Kohat for a period of 23 months. During this period the POL bills of 17 months have been paid. (Detail of POL paid/pending bills from 01.01.2020 to 31.05.2022 is annexed at "F/A"). Being a Director PIS Kohat at the time of signing of bills, the concerned Pay Officer had been bringing the budget copy. The look after and fueling of the vehicles are the responsibility/job description of MTO. Apart from this, if the said MTO has any transaction with the pump, he himself is responsible for it. He has no concern with the personal act of any one. Regarding the pump, he can definitely say that if it is clear according to the contract dated 18.07.2020 that earlier petrol/diesel etc will be provided according to the government current rate. In case of delay in budget/amount, he will provide petrol and diesel etc for three months. During his last days of

*Bested*

*me*



posting, the manger of the said filling Station came and said that there is some outstanding amount of POL. He called the concerned MTO and Pay Officer upon which MTO told that the said bills are lying in Training Branch, he will go and bring it, because it was his duty and he perform this. He has no concern with the personal relation of SI Zahoor Iqbal MTO with the owner/manager of the filling station. (27)

**Statement of SI Zahoor Iqbal, Ex-MTO PTS Kohat**

He stated that he was posted as MTO PTS Kohat for a period of three years and during his period he has performed his duty with full dedication. The manager of Multazim Filling Station submitted an application regarding the amount of Rs.1,67,69,600/- outstanding with PTS Kohat. There are 08 vehicles (04 pick-up, 01 Hiace, 01 Double Door vehicle, 01 Suzuki Carry Van and 01 Truck) with PTS Kohat and an agreement was signed by the high-ups with Multazim Filling Station for POL of these vehicles. The POL bills of these vehicles were prepared on monthly bases and were handed over to Pay Officer, who sign these bill from Director PTS Kohat. Now according to Filling Station the outstanding amount is of 2 ½ years and according to his knowledge the POL bill of 14 months are outstanding which were handed over to Pay Officer and his responsibility is over. Apart from this, if there was any transaction between the filling station and high-ups, then he has no knowledge about it. According to his knowledge, the manager never allowed the POL if the outstanding bills was more than one million rupees. If the amount increased then they should stop the POL because it is the practice of filling stations. He requested for filing the subject enquiry.

**Statement of Senior Clerk Irfan Ullah, Pay Officer PTS Kohat**

He stated that he was posted as Accountant PTS Kohat vide CPO order No.621-27/E-V dated 19.02.2022. He reported his arrival at PTS Kohat on 05.06.2022. During his posting MTO provided POL bills from March 2021 to May 2022 which were passed from Account office and the said amount was paid through cross cheque by MTO PTS Kohat to Multazim Filling Station, its APRs are available in record. All the bills that have been passed during his posting was under the limit.

**Statement of Mr. Niamat Khan, Manager of Multazim Filling Station**

He stated that he has performing his duty as manager at Multazim Filling Station since long. His duty is to take care of the Filling Station and repair the machine, electricity and gas.

**Findings**

After going through the relevant record and cross examination of all concerned, the following facts have come to surface:-

1. The Agreement of POL was renewed with Multazim Filling Station Pindi road Kohat by PTS Kohat on 18.02.2020 (copy annexed at "F/B").
2. There are 08 vehicles allotted to PTS Kohat. The detail of POL of these vehicles are as under:-

S.No	Name of Vehicle	POL consumption per month
1	Truck No.A-1055	160 liters Diesel.
2	Double Cabin No.1043	250 liters Petrol
3	Pick-up No.3104	150 liters Diesel
4	Pick-up No.3099	150 liters Diesel
5	Pick-up No.2046	150 liters Diesel
6	Pick-up No.1057	150 liters Diesel
7	Hiace No. 1295	150 liters Diesel
8	Vehicle No. CH-866476	150 liters Petrol
	<b>Grand Total</b>	<b>1310 liters</b>

*Accepted*

3. According to detail provided by Pay Officer PTS Kohat from 01.01.2020 to 30.05.2022 total cost in POL head is Rs.4137626/- in which Rs. 3212562/- were paid to the concerned Filling Station while Rs. 925064/- is outstanding.
4. The owner of Filling Station claimed that Rs. 1,67,59,759/- is outstanding to PTS Kohat in POL head and as per his statement that in this connection several meetings have been made with Ex-Director Muhammad Ibrahim Azhar and MTO Si Zahoor Iqbal

PTS Kohat but in every meeting they assured him to pay the said amount very soon. (41)

5. Muhammad Ibrahim Azhar took the charge as Director PTS Kohat on 30.06.2020 and as per stance of the owner of the Filling Station that the POL consumption increased after his posting as Director.
6. As per available record, provided by the owner of Filling Station clearly reflected that the POL was used in most of private vehicles.
7. During the course of enquiry, the MTO denied from signatures available on the vouchers in which private vehicle numbers were mentioned.
8. He verified the signatures available on the vouchers of officials vehicles.
9. To verify the stance of SI Zahoor Iqbal, the then MTO PS Kohat, 20 vouchers in which the Registration No. of Government Vehicle mentioned and 20 vouchers in which the Registration No. of Private vehicles mentioned (total 40 vouchers) were sent to FSL for forensic examination of the signatures available on it.
10. After Forensic examination, Director FSL, Peshawar forwarded the examination report which clearly reflects that the signatures on 38 vouchers came from one and same hand while signatures on 02 vouchers didn't come from one and same hand.

**Conclusion:-**

Keeping in view the above facts, circumstances, perusal of available record and forensic examination, it is concluded that with the connivance of Muhammad Ibrahim Azhar, Ex-Director PTS Kohat, SI Zahoor Iqbal, the then MTO PTS Kohat, misused his official authority, embezzled a huge amount from Multazim Filling Station in shape of POL. When the owner of the Filling Station demand the outstanding amount, both the officers assured him to pay the outstanding amount by using delaying tactics.

Recommendations

Forgoing in view it is recommended that Muhammad Ibrahim Azhar, Ex-Director PTS Kohat (presently posted as acting SP Legal Investigation CPO) and SI Zahoor Iqbal the then MTO PTS Kohat (presently posted at PTS Mansehra) are held responsible for the embezzlement of huge amount Rs.16759749/- (in shape of POL) from Multazim Filling Station Kohat.

43

Report is submitted for kind perusal, please.

*Wahid*

MOHAMMAD ASHFAQ(PSP)  
AIG Enquiries  
Internal-Accountability Branch  
Khyber Pakhtunkhwa,  
Peshawar

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OFFICE OF THE  
INSPECTOR GENERAL OF POLICE  
KHYBER PAKHTUNKHWA  
Central Police Office, Peshawar

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No. SI 794/23, Dated Peshawar the 03-4/2023.

FINAL SHOW CAUSE NOTICE

1. WHEREAS, you Mr. Zahoor Iqbal S.I, while posted as MTO PTS Kohat committed gross misconduct as defined in Rule 2 (iii) Khyber Pakhtunkhwa Police Rules 1975 (amended 2014), resiliantly you were Charge Sheeted and served with the Statement of allegations and Enquiry Committee comprising Mr. Ashfaq Anwar, RPO Zannu and Mr. Asif Bahadar, DPO Hangu was constituted to conduct enquiry into the matter.

2. WHEREAS, the Enquiry Committee finalized the Enquiry proceedings, giving you full opportunities of defense i.e cross examination of the witnesses besides audience of relevant record and personal hearing. Consequent upon the completion of Enquiry proceeding the charges against you were established beyond any shadow of doubt and you were recommended for punishment. A copy of the finding is enclosed.

3. AND WHEREAS, ongoing through the finding and recommendation of Enquiry Officers, the material placed on record and other connected papers including your defense before the said Enquiry Committee, the undersigned is satisfied that you have committed gross misconduct within the meaning of Rules ibid and held guilty of the charges leveled against you as per statement of allegations conveyed to you vide No. S/2784-86/22, dated 16.11.2022.

4. NOW THEREFORE, I, Sabir Ahmed PSP, Additional Inspector General of Police-Headquarters, Khyber Pakhtunkhwa Peshawar, being Competent Authority have tentatively decided to impose upon you, any one or more penalties including the penalty of "Dismissal from Service" under the Rules ibid.

You are therefore, required to Show Cause within Seven (07) days of the receipt of this Notice, as to why the aforesaid penalty should not be imposed upon you, failing which it shall be presumed that you have no defense to offer and an exparte action shall be taken against you. Meanwhile also intimate whether you desire to be heard in person or otherwise.

*4-4-23*  
Mr. Zahoor Iqbal, S.I  
Ex-MTO PTS Kohat,  
now closed to Directorate of Training CPO

*Sabir Ahmed*  
(SABIR AHMEED) PSP,  
Additional Inspector General of Police,  
Headquarters, Khyber Pakhtunkhwa

20,

Phone:-091-9211769

Office of the  
Inspector General of Police  
Khyber Pakhtunkhwa, Peshawar.

/CPO/RAB dated Peshawar the 26/09/2023

The Director  
Anti Corruption Establishment,  
Khyber Pakhtunkhwa, Peshawar

LEGAL ACTION AGAINST EX-SI ZAHOOR IQBAL, THE THEN MTO  
PTS KOHAT (NOW DISMISSED) REGARDING EMBEZZLEMENT OF  
HUGE AMOUNT IN SHAPE OF POL

I am directed to refer the subject case and state that Ex-SI Zahoor Iqbal,  
MTO PTS Kohat (now dismissed) embezzled a huge amount from Multazim Filling  
Station (contractual of PTS Kohat for POL) in shape of POL.

In this connection proper departmental enquiry against the delinquent  
officer was conducted in which he was found guilty. He was awarded major punishment of  
debarment from service but the said embezzled amount is still outstanding on his part.

Therefore, as per directions of the Competent Authority, the matter is  
referred to your Establishment for further necessary action, under intimation to this office.



(MUHAMMAD SALEEM)<sup>PSP</sup>  
Deputy Inspector General of Police  
Internal Accountability Branch  
Khyber Pakhtunkhwa,  
Peshawar

Copy above is forwarded for information to PSO to Worthy IGP, Khyber Pakhtunkhwa,