

Cost of Rs. 3000 received in Service Appeal No. 101/2024,

Titled M Ishfaq Khan VS. SMBR

in the office of Superintendent Vide Order 13/2/24

Dated: 26/2/2024.



SUPERINTENDENT
Khyber Pakhtunkhwa
Service Tribunal, Peshawar

SUPERINTENDENT
Khyber Pakhtunkhwa
Service Tribunal Peshawar

BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL PESHAWAR

Service Appeal No. 101/2024

Muhammad Ishfaq Khan Tehsildar (ACB) District Peshawar.....Appellant

V E R S U S

Senior Member Board of Revenue & others.....Respondent

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Dated 26 /02/2024

RESPONDENT

**Senior Member Board of Revenue
Khyber Pakhtunkhwa Peshawar
Respondent No. 01.**

*27-02-24
Peshawar.*

BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL PESHAWAR

Service Appeal No. 101/2024

Muhammad Ishfaq Khan Tehsildar (ACB) District Peshawar.....Appellant

VERSUS

Senior Member Board of Revenue & othersRespondent

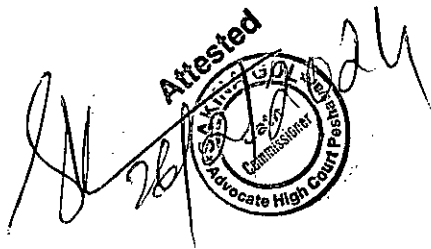
AFFIDAVIT

I, Senior Member Board of Revenue, do hereby solemnly affirm and declare on oath that the contents of the accompanying Joint Parawise Comments in the subject Service Appeal noted above are true and found correct and noting has been concealed from the Honorable Service Tribunal. Hence, it is further stated that in the Service Appeal, the answering respondents have neither been placed ex-parte nor their defense have been strucked off cost.

DEPONENT



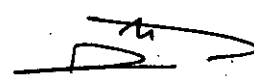
**Senior Member Board of Revenue
Khyber Pakhtunkhwa Peshawar
Respondent No. 01.**



GOVERNMENT OF KHYBER PAKHTUNKHWA
REVENUE AND ESTATE DEPARTMENT

AUTHORITY LETTER

Mr. Ghulam Shabir Ahmad, Assistant Secretary, Litigation-II (BS-17), Board of Revenue, is hereby authorized to attend and submit joint parawise comments on the part of respondents No. 01, 02, 03 & 04 before the Khyber Pakhtunkhwa Service Tribunal in Service Appeal No. 101/2024 filed by Muhammad Ishfaq Khan Tehsildar (ACB) District Peshawar.


Senior Member Board of Revenue
Khyber Pakhtunkhwa Peshawar
Respondent No. 01.

BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL, PESHAWAR
Service Appeal No. 101/2024.

Muhammad Ishfaq Khan Tehsildar (ACB)..... Appellant.

VERSUS

Senior Member Board of Revenue and other..... Respondents.

JOINT PARAWISE COMMENTS ON BEHALF OF RESPONDENT NO. 1, 2, 3 & 4:-

RESPECTFULL SHEWETH.

**Khyber Pakhtunkhwa
Service Tribunal**

Diary No. 11332

Dated 26-02-2024

PRELIMINARY OBJECTIONS.

1. That the appellant has got no cause of action.
2. That the appeal is bad for mis-joinder and non-joinder of necessary parties.
3. That the Appellant has been estopped by his own conduct to file the appeal.

FACTS.

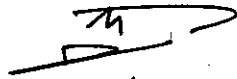
1. Correct.
2. Incorrect. As per finding of enquiry carried out by the Additional Assistant Commissioner (Town), Peshawar and on the recommendation of Additional Deputy Commissioner (G) Peshawar, the Commissioner Peshawar Division forwarded the case to Board of Revenue for initiating disciplinary action against the appellant (**Annexure-A**).
3. Correct. However, during enquiry proceedings (**Annexure-B**) the post of Tehsildar City was filled in by the Commissioner Peshawar Division in the best public interest (**Annexure-C**).
4. Correct to the extent that being Provincial Cadre post, the services of the appellant were placed at the disposal of Respondent No. 3 for further posting in the Division (**Annexure-D**).
5. Incorrect. Being Provincial Cadre post, the appellant is liable to serve anywhere in the Province. His Departmental Appeal was also regretted being meritless (**Annexure-E**).
6. Incorrect. The appellant has wrongly challenge the notification dated 06.12.2023, as posting/transfer is a part of service and no officer / official can challenge order of the Competent Authority which is in the best public interest.

GROUND

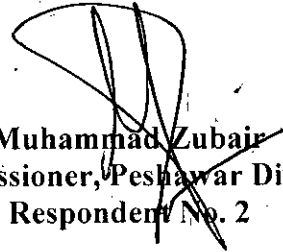
- A. Incorrect. His services were surrendered by the Deputy Commissioner Peshawar, (**Annexure-F**) therefore, another Tehsildar was posted in place of the appellant for smooth running of official business.
- B. Incorrect. No violation of Article 4 has been committed by the Department as being Provincial Cadre post, the appellant is bound to work as Tehsildar in the Province.
- C. Incorrect. As per Para-B above.
- D. Incorrect. As above.

- E. Incorrect. The Notification dated 06.12.2023 was issued in the best public interest. Being Provincial Cadre post the appellant has no right to agitate the said notification.
- F. Incorrect. The appellant is required to establish the word (colorful exercise) which he used in the said Para as no discrimination has been committed by the Department.
- G. Incorrect. The Notification dated 06.12.2023 has been issued as per law/rules as posting/transfer a Tehsildar comes under the domain of Divisional Commissioners. The Board of Revenue is only empowered to place the services of a Tehsildar at the disposal of Divisional Commissioners (Annexure-G).
- H. The respondents will also argue other additional grounds at the time of arguments.

Keeping in view the above, the appeal of the appellant having no legal grounds may very graciously be dismissed with costs.



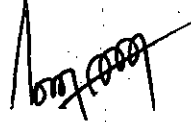
Ikram Ullah Khan
Senior Member, Board of Revenue
Respondent No. 1



Muhammad Zubair
Commissioner, Peshawar Division
Respondent No. 2



Zafar-Ul-Islam
Commissioner, D.I.Khan Division
Respondent No. 3



Noor Khan
Assistant Secretary (Establishment)
Board of Revenue
Respondent No. 4

Annex-A

(23)
89



Minister
[Signature]
Assistant Secretary (Litigation)
Board of Revenue,
Khyber Pakhtunkhwa

OFFICE OF THE
COMMISSIONER PESHAWAR DIVISION
PESHAWAR

No. 6/7/EA/2023/11/6080
Dated: 25.05.2023
Dy: No. 4372
Date: 26.05.23
Revenue & Estate
Khyber Pakhtunkhwa

To

The Senior Member,
Board of Revenue,
Khyber Pakhtunkhwa.

Subject:

SURRENDERING OF REVENUE OFFICERS INVOLVED IN CORRUPT PRACTICES.

Dear Sir,

I am directed to enclose herewith a copy of Additional Deputy Commissioner (General) Peshawar letter No.297/DC(P)/DK dated 23.05.2023 along with inquiry report conducted by Additional Assistant Commissioner Town Peshawar. As per findings of the inquiry the following revenue officers were found involved in corrupt practices, avoiding property taxes to be deposited in Govt. Treasury Accounts and other irregularities:-

1. Mr. Muhammad Ishfaq Khan Afridi (Tehsildar City Peshawar)
2. Mr. Naveed Ahmad (Naib Tehsildar Tehkal OPS)

In view of above it is requested that disciplinary action against the above officers may kindly be initiated under Khyber Pakhtunkhwa Government Servants (Efficiency and Disciplinary) Rules 2011 please.

[Signature]
ASSISTANT TO COMMISSIONER (Rev/GA)
PESHAWAR DIVISION PESHAWAR

(Encl:85 Pages)

No. 6/7/EA/2023/11/6081

Copy forwarded to Deputy Commissioner Peshawar w/r to above.

[Signature]
ASSISTANT TO COMMISSIONER (Rev/GA)
PESHAWAR DIVISION PESHAWAR

EA-I

[Signature]
29.5.23

[Signature]
26/5

(E)
[Signature]
Secy-II
29/5/23
MBR III

SMBR
26/5
[Signature]

INQUIRY REPORT

AGAINST THE FOLLOWING OFFICIALS

S#	Name of the official	Designation	Posting
1.	Mr. Muhammad Ishfaq Khan Afridi	Tehsildar (BS-16) ACB	Tehsildar, Peshawar City now OSD at office of the Commissioner Peshawar Division
2.	Mr. Naveed Ahmad	Girdawar (BS-11)	Naib Tehsildar, Tehkal (OPS) now OSD at office of the Commissioner Peshawar

BY

Fazal Hussain,
Additional Secretary, Elementary & Secondary Education
Department, Khyber Pakhtunkhwa



[Handwritten Signature]
Assistant Secretary (Litigation)
Board of Revenue,
Khyber Pakhtunkhwa

DETAIL OF THE INQUIRY REPORT

S#	Detail	No. of pages
1.	Inquiry Report (Each page has been signed by the Inquiry Officer)	22
2.	Enclosures (Relevant Documents)	237

[Handwritten Signature]
(Fazal Hussain)

Additional Secretary, E&SE/Department,
Khyber Pakhtunkhwa
[Inquiry Officer]
The October 18, 2023

(37)

CONTENTS OF THE INQUIRY REPORT

CHAPTER.	CONTENT		PAGE NO.
		Title of the Inquiry Report	
	Contents of the Inquiry Report		2
1.	Introduction		3-4
2.	Inquiry Proceedings		5
3.	Written Statements		6-10
4.	Findings		11-19
5.	Recommendations		20-22
Appendices	Appendix-I	Inquiry ordered by the SMBR	Annex-A (05 pages)
	Appendix-II	Detail of discrepancies observed during the visit of AC, Peshawar City	Annex-B (03 pages)
	Appendix-III	Inquiry ordered by the DC, Peshawar	Annex-C (53 pages)
	Appendix-IV	Letter to concerned officials for personal hearing	Annex-D (01 page)
	Appendix-V	Reports of Girdawar regarding thumb impressions / signatures	Annex-E (04 pages)
	Appendix-VI	Letter to PDA for provision of inquiry report	Annex-F (01 page)
	Appendix-VII	Letter from PDA along with inquiry report	Annex-G (03 pages)
	Appendix-VIII	Attested copy of Civil Suit No. 253/1 of 2021	Annex-H (53 pages)
	Appendix-IX	12(2) against Decree Civil Suit No. 253/1 of 2021	Annex-I (06 pages)
	Appendix-X	Demarcation report of Patwari Halqa	Annex-J (39 pages)
	Appendix-XI	Written Statement of Mr. Naveed Khan along with supporting documents	Annex-K (06 pages)
	Appendix-XII	Written Statement of Mr. Muhammad Ishfaq Khan Afridi along with supporting documents as (Annex-M & P)	Annex-L (Written Statement 04 pages)
	Appendix-XIII	Tax Receipts (Provincial & FBR)	Annex-M (33 pages)
	Appendix-XIV	Letter to District Comptroller of Accounts, Peshawar	Annex-N (01 page)
	Appendix-XV	Verification report by District Comptroller of Accounts, Peshawar	Annex-O (01 page)
	Appendix-XVI	Application of Mr. Muhammad Ishfaq Khan Afridi regarding Medical Leave	Annex-P (01 page)
	Appendix-XVII	A copy of the set of mutations	Annex-Q (23 pages)

[Handwritten Signature]
[Handwritten Signature]
 Assistant Secretary (Liberalisation)
 Board of Revenue
 Khyber Pakhtunkhwa

Chapter No. 1
INTRODUCTION

Alimul
Assistant Secretary (Litigation)
Board of Revenue,
Khyber Pakhtunkhwa (38)

1. The Senior Member, Board of Revenue nominated Mr. Fazal Hussain, Additional Secretary, Elementary & Secondary Education Department, Khyber Pakhtunkhwa as Inquiry Officer to conduct inquiry and ascertain the charges (if any) against Mr. Muhammad Ishfaq Khan Afridi, the then Tehsildar City, Peshawar and Mr. Naveed Ahmad, the then Naib Tehsildar (OPS), Tehkal within 30 days vide letter No. Estt: I/PF/M. Ashfaq Afridi/18634-35 dated 17.08.2023 (Annex-A).
2. Upon the direction of the Additional Deputy Commissioner (General), Peshawar, the Assistant Commissioner, Peshawar City visited Patwar Khana, Regi Lalma. During the course of his visit, the following discrepancies were found which were communicated to the ADC(G), Peshawar vide letter No. 1217/AC(City) dated 17.05.2023 (Annex-B):
 - i. A parallel mutation register was found in Patwar Khana used for entering fake mutations and to evade Government taxes.
 - ii. Mutations were found entered without numbering the same.
 - iii. Some attested mutations were found lying in the Patwar Khana, while the same should have been deposited in the office of Office Kanungo for record.
 - iv. Mutation Register No. 113 was scrutinized and observed that concerned Tehsildar did not attest some mutations.
 - v. Some mutations were found having thumb impressions of parties / witnesses but without the signatures of the patwari and without mutations No. and Date.
 - vi. Some empty pages were found which were torn off from the Mutation Register.
 - vii. Official Stamp of Naib Tehsildar, Tehkal was recovered from the Patwar Khana.
 - viii. From 28.02.2023, no reference of attested mutations was entered in the register.
 - ix. Two mutations were found with forged mutation no. and dates in Mutation Register No. 113.
 - x. Parallel Girdawari Khasra Register was found with incomplete entries.
 - xi. One Mutation Paper was found in such condition that impressions were affixed but nothing was written on the same.

- xii. CPR of FBR Tax Receipts of Head of Account 236K and 236C were not available.
- 3. Accordingly, an inquiry was ordered by the Additional Deputy Commissioner, Peshawar vide Order No. 279/DC(P)/DK dated 17.05.2023 (Annex-C) wherein the Additional Assistant Commissioner, Peshawar City was appointed as an Inquiry Officer to probe into the matter and submit report.
- 4. The inquiry was conducted and all concerned (Tehsildar City, Naib Tehsildar Tehkal, Girdawar Circle, Patwari Halqa) were directed to submit their written statements.
- 5. The ADC (G), Peshawar directed AAC, Hasan Khel to conduct a formal inquiry against the Naib Tehsildar Tehkal, Girdawar Circle and concerned Patwaris. Whereas Tehsildar City, Peshawar was referred to Board of Revenue for further proceedings.
- 6. In response, Board of Revenue being the Competent Authority in the matter communicated to Commissioner Peshawar Division that under the E&D Rules, 2011, proceedings against both of the officials shall be taken by the Board of Revenue.

Assistant Secretary (Litigation)
 Board of Revenue
 Khyber Pakhtunkhwa

Chapter No. 2
INQUIRY PROCEEDINGS

Alim Shah
MP
Assistant Secretary (Litigation)
Board of Revenue,
Khyber Pakhtunkhwa (40)

1. The inquiry was accordingly initiated; both the concerned officials were directed to attend the office of the Inquiry Officer on 24.08.2023 along with relevant record / documents / evidence vide letter No. SO(C)E&SEG/1:8/2022/Personal Hearing dated 18.08.2023 (Annex-D).
2. Both the concerned officials submitted their written statements supported by relevant documents.
3. As far as Mutation No., 9842 & 9843 mentioned in the Charge Sheet are concerned:

Mutation No. 9842 Total 04 kanal 01 marla land has been transferred.

Breakup of that is as under:

Mr. Fazal Muhammad Afridi son of Khan Muhammad: 03 kanal 06 marla

Mrs. Dilshad wife of Fazal Muhammad: 05 marla

Mrs. Shahida Zubair wife of Zubair Khan: 09 marla

Though, taxes have been deposited amounting to Rs. 758,500/- considering total land 04 kanal 01 marla as transferred. But Part-e-sarkar shows that thumb impressions and signature of Mrs. Dilshad have not been affixed or she has intentionally not signed the paper.

Mutation No. 9843 Mr. Mukamil Shah, Girdawar Circle was deputed to check the genuineness of the thumb impressions of the ladies concerned. Reports at (Annex-E).

4. During the personal hearing it came to knowledge that PDA has conducted an inquiry. Provision of the same was requested vide letter No. SO(C) E&SED/1-18/2022 dated 01.09.2023 by the Inquiry Officer (Annex-F).
5. PDA provided the said inquiry report vide letter No. 6.01.19/1363 dated 07.09.2023 (Annex-G).
6. PDA also informed that the Judgment and decree of the learned lower Court Civil Suit No. 253/1 of 2021 dated 01.11.2022 (Annex-H) has been challenged in the Court 12(2) CPC petition dated 07.06.2023 (Annex-I).
7. Regarding Mutation No. 9974, Patwari Halqa was deputed to demarcate the land in question. Report at (Annex-J).
8. Regarding Fard-e-Badar 84, the records were consulted and there was no need of this Fard-e-Badar.

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Chapter No. 3
WRITTEN STATEMENTS

Assistant Secretary (Litigation)
Board of Revenue,
Khyber Pakhtunkhwa

(A) Statement of Mr. Naveed Khan, the then Naib Tehsildar, Tehkal (OPS)

Crux of the written statement (Annex-K) is as under;

- i. The AC, City visited Patwar Khana, Regi. Lalma on 17.05.2023 and inspected revenue record.
- ii. A set of mutations including Fard-e-Badar 84 was taken into custody.
- iii. Upon which, the ADC(G), Peshawar directed AAC, Town-III, Peshawar for preliminary fact-finding inquiry.
- iv. The Fact-finding Inquiry was conducted. Mr. Naveed Khan did not attest the said set of mutations as he was on leave for UMRA from 20.03.2023 to 09.04.2023. Relevant documents including Visa, ticket, leave application etc are enclosed.
- v. Reply to the Charge Sheet is as under;

S#	Charge Sheet	Reply
1.	That you while posted as Naib Tehsildar (OPS), Tehkal, District Peshawar signed Mutation No. 9947 on 24.03.2023 but Government taxes under Section 236C(CGT)/236K (WHT) of Income Tax Ordinance, 2001 were not deposited	The said mutation was attested on 24.03.2023 when I was on leave for UMRA as mentioned above. I did not attest the said mutation.
2.	That you stated that you were unaware of the irregularities, but in pursuance of Para (8.3) (8.5), Chapter-8 of Land Record Manual and Para (2.45) of Land Administration Manual, you are required to make through inspection of the work of each Patwari and Kanungo of your respective circles and report the same to the collector in writing.	During my visit to Patwar Khana, all the record were found correct and I did not find any irregularities. Had I found any irregularities, I would have reported the same in Roznamcha and further to the higher ups.

(B) Statement of Mr. M. Ishfaq Khan Afridi, the then Tehsildar City, Peshawar

Crux of the written statement (Annex-L) is as follows;

- i. During the visit of Patwar Khana, Regi Lalma, a set of mutations was presented to Mr. M. Ishfaq Khan Afridi in Jalsa-e-Aam. He as Tehsildar City, Peshawar conducted the Dowra and attested the said set of mutations.

ii. Mr. Naveed Khan, the then Naib Tehsildar Tehkal, Peshawar was on leave for UMRA, Mr. M. Ishfaq Khan Afridi in the capacity of Tehsildar Peshawar conducted the dowra of Patwar Khana, Regi Lalma.

iii. Reply to the Charge Sheet is as under;

S#	Charge Sheet	Reply
1.	That you while posted as Tehsildar City Peshawar attested Mutation No. 9840 on 24.03.2023, but taxes under Section-236C(CGT)/236K(WHT) of Income Tax Ordinance, 2001 were not deposited. Part-e-Patwar was also not verified by your as well as Field Kanungo	In this regard, I would like to clarify that taxes under 236K / 236C were deposited. Please find attached the relevant receipts. Provincial Receipt No. TT 2328503423 (a) 236 K CPR No. IT-20230918-0101-1750205 (b) 236 C CPR No. IT-20230918-0101-1750204
2.	That Mutation No. 9841 & 9842 attested by you on 24.03.2023, however, taxes under Section-236K(WHT) of Income Tax Ordinance, 2001 was not deposited. Your remarks on Part-e-Patwar were also not found	(a) Mutation No. 9841 Provincial Receipt TT2327003436 236 K CPR No. IT-20231016-0101-1660064 236 C CPR No. IT-20231013-0101-1547055 (b) Mutation No. 9842 Provincial Receipt TT2326803309 236 K CPR No. IT-20230912-0101-1452038 236 C CPR No. IT-20230322-0101-2157328
3.	That you attested Mutation No. 9483 without sign of Commission Member	The said mutation No. is actually 9843. I personally affixed the ladies thumb impressions and signatures on the mutation. Therefore, the sign of Commission Member is not required.
4.	That similarly, some other mutations were found attested by you without depositing the Government taxes	a) Mutation no. 9840 Provincial Receipt No. TT 2328503423 236 K CPR No. IT-20230918-0101-1750205 236 C CPR No. IT-20230918-0101-1750204 (b) Mutation No. 9841 Provincial Receipt TT2327003436 236 K CPR No. IT-20231016-0101-1660064 236 C CPR No. IT-20231013-

Alim
SAD
 Assistant Secretary (Litigation)
 Board of Revenue,
 District Peshawar

[Handwritten signature]

[Handwritten Signature]
[Handwritten Initials]
 Assistant Secretary (Litigation)
 Board of Revenue,
 Khivda, Panchmukhwa

- 0101-1547055
- c) Mutation no. 9842
 Provincial Receipt -
 TT2326803309
 236 K CPR No. IT-20230912-0101-1452038
 236 C CPR No. IT-20230322-0101-2157328
- d) Mutation no. 9843
 Provincial Receipt -
 TT2327003440
 236 K CPR No. IT-20230322-0101-2157329
 236 C CPR No. IT-20230322-0101-2157327
- e) Mutation no. 9947
 Provincial Receipt -
 TT2326803311
 236 K CPR No. IT-20230912-0101-1451575
 236 C CPR No. IT-20230912-0101-1451574
- f) Mutation no. 9990
 Provincial Receipt -
 TT2326803312
 236 K CPR No. IT-20230912-0101-1451577
 236 C CPR No. IT-20230912-0101-1451576
- g) Mutation no. 9992 ~~XXXXXXXXXX~~
 Provincial Receipt -
 TT2326803308
 236 K CPR No. IT-20230912-0101-1452034
 236 K CPR No. IT-20230322-0101-2157068
 236 C CPR No. IT-20230322 - 0101-2157327
 236 C CPR No. IT-20230322 - 0101-2157066
- h) Mutation no. 10011
 Provincial Receipt -
 TT2326803310
 236 K CPR No. IT-20230912-0101-1452035
 236 C CPR No. IT-20230912-0101-1451578
 236 C CPR No. IT-20230608-0101-1395233
- i) Mutation no. 10012
 Provincial Receipt No. TT
 2328503424
 236 K CPR No. IT-20230912-0101-1452039

		<p>236 C CPR No. IT-20230912-0101-1452040</p> <p>j) Mutation no. 10013 Provincial Receipt - TT2327003439</p> <p>236 K CPR No. IT-20230912-0101-1452037</p> <p>236 C CPR No. IT-20230912-0101-1452036</p> <p>k) Mutation no. 10016 Provincial Receipt - TT2308103919</p> <p>236 K CPR No. IT-20230322-0101-2156667</p> <p>236 C CPR No. IT-20230322-0101-2157067</p>
5.	That 84 No. of (Fardat) attested by you without signature of Patwari	Fard-e-Badar No. 84 was presented to me in Jalsa-e-Aam. It was verified by Girdawar and duly attested by me.
6.	That Challan No. as mentioned inquiry report attested by you was proved to be fake as per letter of State Bank of Pakistan (SBP) vide No. PAU-Misc.23-29997/23 dated 06.06.2023	The said set of mutations was presented to me in Jalsa-e-Aam on 24.03.2023. While on dowra, the ROs do not have any device / equipment to verify challan No.s on the spot. After the attestation, I brought the set of mutations along with myself to Tehsil HQ. While entering the mutations in the register, my Reader reported to me that some discrepancies were found in tax receipts. Therefore, due to this reason, the said Set of Mutations was returned back to Patwari Halqa with the instructions that both the Sellers and Buyers should be informed through notices to pay the accurate prevailing taxes immediately so that the mutations could be submitted to the Office Kanungo with accurate receipts. Therefore, all prevailing taxes were recovered through Patwari Halqa. Please find attached all the receipts.
7.	That you attested mutation No. 9974 by transferring PDA land illegally which is against the Rule-4(d) of Khyber Pakhtunkhwa Government Servant Conduct Rules, 1987	Mutation no. 9974 was done through Civil Court Decree No. 253/1 Dated 01-11-2022. (Please find attached). The Revenue Officer is duty bound to implement the Orders of the Honorable Court as non-compliance with the Court's Judgment would have been considered as contempt of

Alimul

[Signature]

Assistant Secretary (Litigator)
Board of Revenue,
Khyber Pakhtunkhwa

		Court.
8.	That attestation of mutation without depositing Government taxes is itself a gross financial embezzlement and clear violation of Section (8.3 & 8.11) of Land Record Manual and Para-241 to 247 of Land Administration Manual and violation of Section-7.4(iii) of the General Instruction of Land Record Manual	All the prevailing Government taxes were recovered. Hence, no loss has been caused to the Government ex-chequer.

~~_____~~

Amir
SAD
Assistant Secretary (Legal)
Board of Revenue,
Khyber Pakhtunkhwa

Chapter No. 4
FINDINGS

Munir
Shah
Assistant Secretary (Litigation)
Board of Revenue,
Khyber Pakhtunkhwa

(46)

(A) IN CASE OF MR. NAVEED AHMAD KHAN

1. Perusal of the record shows that Mutation No. 9947 was not attested by Mr. Naveed Khan, the then Naib Tehsildar, Tehkal. Whereas, the said mutation was attested by Mr. M. Ishfaq Khan Afridi, the then Tehsildar City, Peshawar. Probing further into the matter, it was found out that Government taxes under Section-236C & 236K of Income Tax Ordinance, 2001 were also deposited as evident from the receipts provided.
2. As per the written statement of Mr. Naveed Ahmad, all the record were found correct and no irregularities were found. During his visits to Regi Lalma Patwar Khana dated 14.10.2022, 25.11.2022, 02.12.2022, 18.12.2022, 03.03.2023, 17.03.2023 and 04.05.2023 no such irregularities were reported.

(B) IN CASE OF MR. MUHAMMAD ISHFAQ KHAN AFRIDI

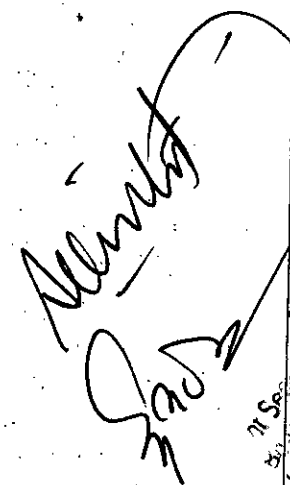
1. Fard-e-Badar No. 84 Yes, it is the mistake of the revenue officer.
2. Mutation No. 9841 All prevailing taxes have been deposited.
Provincial Receipt TT2327003436
236 K CPR No. IT-20231016-0101-1660064
236 C CPR No. IT-20231013-0101-1547055
3. Mutation No. 9842 Part-e-sarkar shows that thumb impressions and signature of Mrs. Dilshad have not been affixed or she has intentionally not signed the paper. All prevailing taxes have been deposited.
Provincial Receipt TT2326803309
236 K CPR No. IT-20230912-0101-1452038
236 C CPR No. IT-20230322-0101-2157328
4. Mutation No. 9843 Mr. Mukamil Shah, Girdawar Circle was deputed to check the genuineness of the thumb impressions of the ladies concerned.
5. Mutation No. 9974 During the personal hearing it came to knowledge that PDA has conducted an internal inquiry. Provision of the same was requested vide letter No. SO(C)E&SED/1-18/2022 dated 01.09.2023 by the Inquiry Officer.
6. PDA provided the said inquiry report vide letter No. 6.01.19/1363 dated 07.09.2023.
7. PDA also informed that the Judgment and decree of the learned lower Court Civil Suit No. 253/1 of 2021 dated 01.11.2022 has been challenged in the Court 12(2) CPC petition dated 07.06.2023.

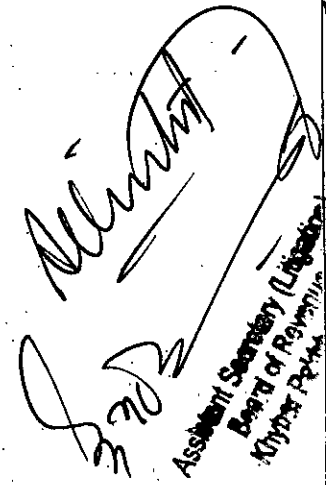
- (47)
8. Regarding Mutation No. 9974, Patwari Halqa was deputed to demarcate the land in question.
 9. The revenue officer along with his written statement submitted various challans confirming that all prevailing taxes have been deposited. Set of original provincial receipts and FBR receipts at (Annex-M).
 10. For validation of the provincial receipts, the Inquiry Officer asked the District Comptroller of Accounts, Peshawar to verify the same vide letter No. AS(Monitoring)/Misc/2023 dated 09.10.2023 (Annex-N). In response, the District Comptroller of Accounts, Peshawar confirmed / verified the receipts vide his letter No. DCA/1852 dated 10.10.2023 (Annex-O) which are reproduced below:

USER	HEAD	DDO	DATE	NO	NAME	AMOUNT
693982	B01417	PR5490	22.03.2023	3919	TEHSILDAR	49,100.00
693982	B01417	PR5490	25.09.2023	3308	TEHSILDAR	222,100.00
693982	B01417	PR5490	25.09.2023	3309	TEHSILDAR	189,700.00
693982	B01417	PR5490	25.09.2023	3310	TEHSILDAR	133,300.00
693982	B01417	PR5490	25.09.2023	3311	TEHSILDAR	112,600.00
693982	B01417	PR5490	25.09.2023	3312	TEHSILDAR	133,300.00
693982	B01417	PR5490	27.09.2023	3436	TEHSILDAR	289,100.00
693982	B01417	PR5490	27.09.2023	3439	TEHSILDAR	280,000.00
693982	B01417	PR5490	27.09.2023	3440	TEHSILDAR	189,700.00

(C) **FINDINGS INCASE OF MR. MUHAMMAD ISHFAQ KHANAFRIDI, THE THEN TEHSILDAR CITY, PESHAWAR**

S#	Charge Sheet	Reply	Finding
1.	That you while posted as Tehsildar City Peshawar attested Mutation No. 9840 on 24.03.2023, but taxes under Section-236C(CGT)/236K(WHT) of Income Tax Ordinance, 2001 were not deposited. Part-e-Patwar was also not verified by your as well as Field Kanungo	In this regard, I would like to clarify that taxes under 236K / 236C were deposited. Please find attached the relevant receipts. Provincial Receipt No. TT 2328503423 (a) 236 K CPR No. IT-20230918-0101-1750205 (b) 236 C CPR No. IT-20230918-0101-1750204	CHARGE NOT PROVED.

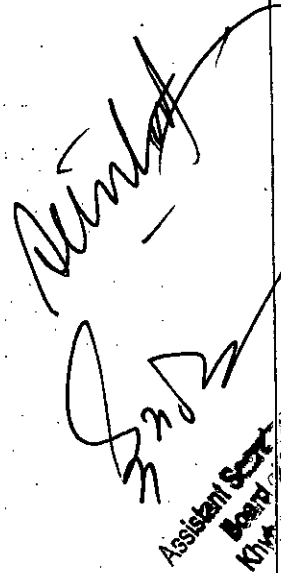

 Mr. Secretary (Litigation)
 District Office Peshawar

2.	That Mutation No. 9841 & 9842 attested by you on 24.03.2023, however, taxes under Section-236K(WHT) of Income Tax Ordinance, 2001 was not deposited. Your remarks on Part-e-Patwar were also not found	(a) Mutation No. 9841 Provincial Receipt TT2327003436 236 K CPR No. IT- 20231016-0101- 1660064 236 C CPR No. IT- 20231013-0101- 1547055 (b) Mutation No. 9842 Provincial Receipt TT2326803309 236 K CPR No. IT- 20230912-0101- 1452038 236 C CPR No. IT- 20230322-0101- 2157328	CHARGE NOT PROVED.
3.	That you attested Mutation No. 9483 without sign of Commission Member	The said mutation is actually Mutation No. 9843. I personally affixed the ladies thumb impressions and signatures on the mutation. Therefore, the sign of Commission Member is not required.	CHARGE NOT PROVED. (Reference Para No. 3 of the Proceedings)
4.	That similarly, some other mutations were found attested by you without depositing the Government taxes	In the charge sheet, no specific mutation no. has been mentioned. However, in order to keep the record straight and to show/prove my innocence and non-involvement in any embezzlement, I want to mention all the mutations included in the set of mutations (مٹھے). Upon all the under mentioned mutations, all taxes have been deposited. a) Mutation no. 9840 Provincial Receipt No. TT 2328503423 236 K CPR No. IT- 20230918-0101- 1750205 236 C CPR No. IT- 20230918-0101- 1750204	First the Charge is vague and secondly, the detailed reply supported by original documents is enough to declare it as "<u>CHARGE NOT PROVED</u>". 

- b) Mutation no. 9841
Provincial Receipt
TT2327003436
236 K CPR No. IT-
20231016-0101-
1660064
236 C CPR No. IT-
20231013-0101-
1547055
- c) Mutation no. 9842
Provincial Receipt –
TT2326803309
236 K CPR No. IT-
20230912-0101-
1452038
236 C CPR No. IT-
20230322-0101-
2157328
- d) Mutation no. 9843
Provincial Receipt –
TT2327003440
236 K CPR No. IT-
20230322-0101-
2157329
236 C CPR No. IT-
20230322-0101-
2157327
- e) Mutation no. 9947
Provincial Receipt –
TT2326803311
236 K CPR No. IT-
20230912-0101-
1451575
236 C CPR No. IT-
20230912-0101-
1451574
- f) Mutation no. 9990
Provincial Receipt –
TT2326803312
236 K CPR No. IT-
20230912-0101-
1451577
236 C CPR No. IT-
20230912-0101-
1451576
- g) Mutation no. 9992
Provincial Receipt –
TT2326803308
236 K CPR No. IT-
20230912-0101-
1452034
236 K CPR No. IT-
20230322-0101-
2157068

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[Handwritten initials]
 Assistant Secretary (Legal Services)
 Ministry of Revenue
 Government of Karnataka

		<p>236 C CPR No. IT-20230322 - 0101-2157327</p> <p>236 C CPR No. IT-20230322 - 0101-2157066</p> <p>h) Mutation no. 10011 Provincial Receipt - TT2326803310</p> <p>236 K CPR No. IT-20230912-0101-1452035</p> <p>236 C CPR No. IT-20230912-0101-1451578</p> <p>236 C CPR No. IT-20230608-0101-1395233</p> <p>i) Mutation no. 10012 Provincial Receipt No. TT 2328503424</p> <p>236 K CPR No. IT-20230912-0101-1452039</p> <p>236 C CPR No. IT-20230912-0101-1452040</p> <p>j) Mutation no. 10013 Provincial Receipt - TT2327003439</p> <p>236 K CPR No. IT-20230912-0101-1452037</p> <p>236 C CPR No. IT-20230912-0101-1452036</p> <p>k) Mutation no. 10016 Provincial Receipt - TT2308103919</p> <p>236 K CPR No. IT-20230322-0101-2156667</p> <p>236 C CPR No. IT-20230322-0101-2157067</p>	
5.	That 84 No. of (Fardat) attested by you without signature of Patwari	Initially, the wordings of the charge sheet confused me but later on, I understood that "the charge is related to Fard-e-Badar No. 84." This fard-e-badar was presented to me in Jalsa-e-Aam. It was	Fard-e-badar is verified by Girdawar and signed by Tehsildar. Concerned record was consulted and it was found that this fard-e-badar was un-called for. Hence,

Alimul
Shah
 Assistant Secretary (Liaison)
 Board of Revenue,
 Khyber Pakhtunkhwa

verified by Girdawar and duly attested by me.

"CHARGE PROVED". Fortunately, no further transactions on the basis of this fard-e-badar have taken place. An alarming phenomenon came to fore which is the use of 36 years old Jama Bandi in Mouza Regi Lalma. Jama Bandi or Charsala mean the updated record of the previous four years. But here, 36 years old record is used as fresh record which can give birth to un-resolvable issues. Deputy Commissioners, Additional Deputy Commissioners (Revenue), Additional Assistant Commissioners (Revenue) and Naib Tehsildars are concerned responsible for such lapse and lethargy.

[Signature]

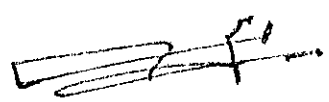
6.	That Challan No. as mentioned in the inquiry report attested by you was proved to be fake as per letter of State Bank of Pakistan (SBP) vide No. PAU-Misc.23-29997/23 dated 06.06.2023	The said set of mutations was presented to me in Jalsa-e-Aam on 24.03.2023. While on dowra, the ROs do not have any device / equipment to verify challan No.s on the spot. After the attestation, I brought the set of mutations along with myself to Tehsil HQ. While entering the mutations in the register, my Reader reported to me that some discrepancies were found in tax receipts.	The inquiry report along with its enclosures (mentioned in the charge) was perused twice but the State Bank letter mentioned there was not found. Papers / record produced by the accused Mr. Muhammad Ishfaq Khan Afridi were sent to District Comptroller of Accounts, Peshawar for verification, who vide letter No. DCA/1852 dated
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		<p>Therefore, due to this reason, the said Set of Mutations was returned back to Patwari Halqa with the instructions that both the Sellers and Buyers should be informed through notices to pay the accurate prevailing taxes immediately so that the mutations could be submitted to the Office Kanungo with accurate receipts. Therefore, all prevailing taxes were recovered through Patwari Halqa. Please find attached all the receipts.</p>	<p>10.10.2023 confirmed / verified the credit challans as referred in Findings No. 10. It shows that no loss to the ex-chequer has been caused. Hence, <u>"CHARGE NOT PROVED"</u>.</p>
<p>7.</p>	<p>That you attested mutation No. 9974 by transferring PDA land illegally which is against the Rule-4(d) of Khyber Pakhtunkhwa Government Servant Conduct Rules, 1987</p>	<p>Mutation no. 9974 was done through Civil Court Decree dated 01.11.2022 in case No. 253/1 of 2021 dated 01-11-2022 titled Jehandad Khan VS Azam Khan (Please find attached). The Revenue Officer is duty bound to implement the Orders of the Honorable Court as non-compliance with the Court's Judgment would have been considered as contempt of Court.</p>	<p>Section-45(b) of Land Revenue Act, 1967 makes it compulsory for the revenue officer to implement the Court orders and Tehsildar, in compliance with the Court order has attested the mutation. Therefore, <u>"CHARGE NOT PROVED"</u>.</p> <p>During the perusal of the record, interesting facts came to knowledge. (i) That actually this land has been acquired by the PDA through Land Acquisition Act, 1894 vide Award No.6.01.28/LAC/PDA/358-61 dated 31.07.1993.</p> <p>At the time of submitting comments, the PDA staff committed mistakes and thus</p>

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Assistant Secretary (Litigation)
Board of Revenue,
Khyber Pakhtunkhwa

			the plaintiff got the decree. (ii) Communication with the PDA Authorities revealed that PDA has filed Case No. 1/12(2) dated 07.06.2023 in Suit No. 253/1 of 2021 and is now vigorously pursuing the case in the Court of Civil Judge, Peshawar.
8.	That attestation of mutation without depositing Government taxes is itself a gross financial embezzlement and clear violation of Section (8.3 & 8.11) of Land Record Manual and Para-241 to 247 of Land Administration Manual and violation of Section-7.4(iii) of the General Instruction of Land Record Manual	All the prevailing Government taxes were recovered. Hence, no loss has been caused to the Government exchequer.	The due taxes have been deposited (Reference Para No. of Findings) Hence, <u>"CHARGE NOT PROVED"</u> 



 Assistant Secretary (Revenue)
 Board of Revenue
 Khyber Pakhtunkhwa

(D) FINDINGS IN CASE OF MR. NAVEED AHMED, THE THEN NAIB TEHSILDAR TEHKAL, PESHAWAR

S#	Charge Sheet	Reply	Finding
1.	That you while posted as Naib Tehsildar (OPS), Tehkal, District Peshawar signed Mutation No. 9947 on 24.03.2023 but Government taxes under Section 236C(CGT)/236K (WHT) of Income Tax Ordinance, 2001 were not deposited	The said mutation was attested on 24.03.2023 when I was on leave for UMRA as mentioned above. I did not attest the said mutation.	Mutation is not signed by Mr. Naveed Ahmad. This is signed by Mr. M. Ishfaq Khan Afridi, Tehsildar City, Peshawar and all taxes are deposited. <u>"CHARGE NOT PROVED"</u>
2.	That you stated that you were unaware of	During my visit to Patwar Khana, all the	Mr. Naveed Ahmad, Naib Tehsildar has

<p>the irregularities, but in pursuance of Para (8.3) (8.5), Chapter-8 of Land Record Manual and Para (2.45) of Land Administration Manual, you are required to make through inspection of the work of each Patwari and Kanungo of your respective circles and report the same to the collector in writing.</p>	<p>record were found correct and I did not find any irregularities. Had I found any irregularities, I would have reported the same in Roznamcha and further to the higher ups.</p> <p style="text-align: center;"><i>[Handwritten signature]</i></p>	<p>visited the Patwar Khana seven (7) times from 14.07.2022 to 04.05.2023 and to this effect he has written ROZNAMCHA. Proofs thereof are placed at Page-23 to 29 of the Facts Finding Inquiry File of the Deputy Commissioner Peshawar office (Annex-Q). Hence, <u>"CHARGE NOT PROVED"</u>.</p>
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[Handwritten signature]
[Handwritten signature]
 Assistant Secretary (L & R)
 Board of Revenue,
 Khyber Pakhtunkhwa

Chapter No. 5

RECOMMENDATIONS

Almit
SPD
Assistant Secretary (Litigation)
Board of Revenue,
Khyber Pakhtunkhwa

1. Instructions may be issued to the revenue hierarchy and especially to those who deal the litigation of lands (STATE LAND, ACQUIRED LANDS, AUQAF LANDS) to be sharp and specific while preparing comments for the Courts (Civil Courts as well as Courts of Justice).
2. Instructions may be issued to the lower formations of Revenue Department that use of old Jama Bandis for mutations and registered deeds is harmful to the rights of the land owners and public at large. And that this practice encourages land mafias and fraudulent elements. Computerization of Land Records must be speeded up and where record is still manual Charsala / Jama Bandi must be prepared on regular basis. The Director Land Records may be involved to have some way out for the preparation of 36 sala (Chattis-sala) in Mouza Regi Lalma. It will bring an end to the hardships of the land owners and the revenue staff will not be trapped in deceipts.

3. Mutation No. 9974 - Transfer of PDA land through Court's Decree

First, this land came to PDA through land acquisition and it is evident that it is not individual property and is a property of PDA on which public money has been spent. And alienation of this land through a Court's Decree seems to be a gentleman agreement. Because during the proceedings of the Court, parties have intentionally used maneuvering tactics.

The most important thing is that in the initial proceedings of the case, PDA was defendant no. 10. But after that, while maneuvering and managing the case PDA disappeared from the list of the defendants. The remaining plaintiffs and defendants mutually agreed and the Court accordingly issued the Decree.

Secondly, this Decree has now been challenged and PDA has filed an Application under Section-12(2) of the CPC.

Thirdly, any mutation attested in compliance with the Court's Order/Decree cannot be Reviewed by the Revenue Officer as mentioned in the explanation of Section-45 of Land Revenue Act, 1967. Relevant portion is reproduced as under;

"Sanction of mutation on basis of Decree of Civil Court

Respondents against whom such Decree was in existence took no steps to have it set aside. Collector reviewing mutation which had been sanctioned

on the basis of Decree. Collector was not empowered to review such mutation and thereby nullify effect of Decree passed in favor of Petitioner. Collector's Order whereby he reviewed mutation which had been sanctioned on basis of Decree, was set aside in circumstances."

Therefore, this Mutation No. 9974 may be held in abeyance till the decision of the application of 12(2) and other litigations (if any).

Possession must be kept with PDA till the final decision of the litigation.

Generally, all mutations of the same Dowra are tied/arranged in one file (Motta). But here in this case, Mutation No. 9974 has been separately tied. Therefore, AOK may be directed to follow the procedure.

4. **Mutation No. 9842**

As mentioned in Para-3 of the Proceedings, Mutation No. 9842 is correct to the extent of transfer of land measuring 03 kanal & 16 marla. As Mrs. Dilshad wife of Fazal Muhammad has not affixed her thumb impression / signature. Therefore, the share of Mrs. Dilshad needs to be declared as "NOT SOLD". All due taxes have been deposited.

The present Naib Tehsildar, Tehkal may be directed to write another order on the leaf of this mutation, "حصہ مسماة دلشاد بیگم 05 مرلہ محفوظ از بیع"

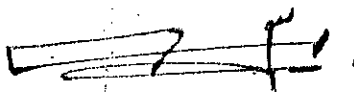
5. A phenomenon especially in Peshawar has been observed that groups of influentials (Property dealers and Land Grabbers) as a group are involved in the posting and transfer, promotion and even suspension of Patwaris and Girdawars for their own vested interests. In local language, they are referred to as "Thekadars". Under this thekadari system, ambitious Patwaris join these groups for their ill gains and postings on lucrative Mouzas / Halqas. This tehkadari system has deep roots and tentacles connected with local politicians, criminals, officials and property tycoons for their illegitimate and ulterior motives. It has already discredited the revenue record and created huge numbers of enmities and litigations.

Therefore, some mechanism may be devised for their recruitment and selection and their postings and transfers.

6. For the computerization of land record process, generally Board of Revenue / Director Land Records stops new manual mutations and record is submitted for scanning. With scanning the process of computerization of land records starts i.e. mistakes / omissions are reported and sent back to Patwari for correction / rectification. This is a lengthy process and sometime takes years. The wrong practice is that Patwari issues fard from

this record (which is in the process of correction in computerization) and registered deeds are executed on the basis of these fardat.

So, by allowing issuance of fard for registration deed from a record which is yet to be corrected is tantamount to further errors, complications, litigation and inquiries.



(Fazal Hussain)

Additional Secretary, E&SE Department,
Khyber Pakhtunkhwa

[Inquiry Officer]

The October 18, 2023



Assistant Secretary (Liaison)
Board of Revenue,
Khyber Pakhtunkhwa

Annex: C



OFFICE OF THE
COMMISSIONER PESHAWAR DIVISION
PESHAWAR

OFFICE ORDER

Dated 26.05.2023

The following posting / transfer of Tehsildar / Naib Tehsildar in Peshawar Division are hereby ordered with immediate effect in the best public interest:-

S.#	Name of Officials	From	To
1.	Mr. Khaushid Shah Tehsildar	Waiting for posting	Tehsildar City
2.	Mr. Inayat ur Rehman Tehsildar	Tehsildar Jamrud	Tehsildar Pabbi
3.	Mr. Waqil Khan Tehsildar	Tehsildar Pabbi	Report to this office
4.	Mr. Tehseen Ullah Naib Tehsildar	Waiting for posting	Naib Tehsildar Tehkal
5.	Mr. Mujeeb ur Rehman Naib Tehsildar	Waiting for posting	Naib Tehsildar Charsadda
6.	Mr. Muhammad Adnan Naib Tehsildar	Naib Tehsildar Charsadda	Report to this office

Sd/-
COMMISSIONER
PESHAWAR DIVISION PESHAWAR

No: 6/7/EA/2023/1/6181-87

Copy forwarded to:

1. Senior Member Board of Revenue Khyber Pakhtunkhwa.
2. Accountant General Khyber Pakhtunkhwa.
3. The Deputy Commissioners Peshawar, Charsadda, Nowshera & Khyber.
4. PS to Commissioner Peshawar Division.
5. Officials concerned for compliance.

Assistant Secretary (Litigation)
Board of Revenue,
Khyber Pakhtunkhwa

ASSISTANT TO COMMISSIONER (Rev/GA)
PESHAWAR DIVISION PESHAWAR

(12)

ex (D) (10)



GOVERNMENT OF KHYBER PAKHTUNKHWA,
BOARD OF REVENUE,
REVENUE & ESTATE DEPARTMENT.

091-9212726

Peshawar Dated the 06/12/2023

091-9214208

NOTIFICATION.

No. Estt:/PF/Zulfiqar/2304050 The following posting/transfer, of Tehsildar (BS-16) are hereby ordered, in the best public interest, with immediate effect:-

S.	Name of Officer	From	To
1.	Mr. Muhammad Younas, Tehsildar.	Waiting for posting in Board of Revenue.	Services placed at the disposal of Commissioner Malakand Division.
2.	Mr. Muhammad Riaz, Tehsildar (ACB).	Waiting for posting in Board of Revenue.	Services placed at the disposal of Commissioner Hazara Division.
3.	Mr. Faisal Khan, Tehsildar (ACB).	Waiting for posting in Board of Revenue.	Recovery Officer PESCO, Khyber Circle Peshawar.
4.	Mr. Zulfiqar Khan, Tehsildar (ACB).	Recovery Officer PESCO, Khyber Circle Peshawar.	Services placed at the disposal of Commissioner Peshawar Division.
5.	Mr. Muhammad Ishfaq Khan, Tehsildar (ACB).	Waiting for posting in Commissioner office Peshawar.	Services placed at the disposal of Commissioner D.I.Khan Division.
6.	Mr. Saifullah Jan, Tehsildar (ACB).	Waiting for posting in Board of Revenue.	Services placed at the disposal of Commissioner D.I.Khan Division.
7.	Mr. Muhammad Nacem, Tehsildar (ACB)	Waiting for posting in Board of Revenue.	Services placed at the disposal of Commissioner Mardan Division.

With the approval of
Competent Authority

No. & Date Even.

Copy forwarded to the :-

1. Accountant General, Khyber Pakhtunkhwa.
2. Commissioner Mardan, Peshawar, Hazara and D.I.Khan Divisions.
3. District Accounts Officers concerned.
4. Manager (HR), PESCO, Peshawar, WAPDA House Peshawar.
5. Superintending Engineer, (Opr), PESCO Khyber Circle, Peshawar.
6. SPS to Senior Member, Board of Revenue.
7. PS to Member-III, Board of Revenue.
8. PA to Secretary-I, Board of Revenue.
9. Official concerned.



Alimul
SAK
Assistant Secretary (Administration)
Board of Revenue,
Khyber Pakhtunkhwa

Noor Khan

(NOOR KHAN)
Assistant Secretary (Estt)
Board of Revenue

ATTESTED

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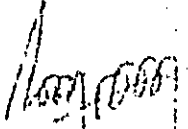
	GOVERNMENT OF PUNJAB BOARD OF REVENUE, REVENUE & ESTATE DEPARTMENT.	UNKHWA,
PROCEED NO. _____	DISTRICT _____	 021-9214208
RECEIVED AT _____		Received Dated the 05 / 01 / 2024

Mr. Ishaq Khan,
 Tehsildar (ACB BS-16),
 Waiting for posting in Commissioner office D.I.Khan.

**SUBJECT: APPEAL AGAINST IMPUGNED TRANSFER ORDER DATED 06.12.2023
 WHEREBY THE APPELLANT HAS BEEN TRANSFERRED AND
 PLACED AT THE DISPOSAL OF COMMISSIONER D.I.KHAN.**

I am directed to refer to your appeal dated 08.12.2023 on the subject noted above
 to state that your Appeal has been examined and regretted by the Competent Authority.

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(Handwritten signature)


(NOOR KHAN)
 Assistant Secretary (Estt)
 Board of Revenue

Annexure 2 (24)
Secy
AC
ACR/CA:
PWA PUP-II
PS-To-Commissioner
SUP:
Diary No: 4774
Date: 23-5-22



THE DEPUTY COMMISSIONER, PESHAWAR

Tel: 091-9212301-02, Fax: 091-9212303, DCPeshawar

No. 297/DC(P)/DK

Dated: 23-05-2022

To

The Commissioner,
Peshawar Division, Peshawar.

Subject:

SURRENDERING OF REVENUE OFFICERS INVOLVED IN CORRUPT PRACTICES

Dear Sir,

It is brought into your kind notice that a number of complaints were received against revenue officers/officials mentioned below upon which an enquiry was ordered. The enquiry officer/AAC University Town Peshawar submitted her enquiry report vide No.1342/AAC (Town) dated 23-05-2023 (copy enclosed) wherein it has been pointed out that these Revenue Officers were found involved in corrupt practices, avoiding property taxes to be deposited in Govt. Treasury Accounts and other irregularities.

1. Mr. Ashfaq Ahmad Khan Afridi, Tehsildar City Peshawar.
2. Mr. Muhammad Naveed, Naib Tehsildar (OPS) Tahkal Peshawar.

Keeping in view the above situation, the above mentioned revenue officers are hereby surrendered with immediate effect with a request to order a detail enquiry into the matter and initiate necessary proceedings against them under Khyber Pakhtunkhwa Govt. Servant Efficiency & Discipline Rules 2011.

Encls: (As above)

ADDITIONAL DEPUTY COMMISSIONER (G)
PESHAWAR

Endst: No. and Date Even:

Copy forwarded to the PS to Deputy Commissioner, Peshawar.

ADDITIONAL DEPUTY COMMISSIONER (G)
PESHAWAR

For n/a as per law
ACR
25/5

Annexure: G

GOVERNMENT OF
KHYBER PAKHTUNKHWA
ESTABLISHMENT DEPARTMENT

DATED PESHAWAR, THE OCTOBER 30, 2017

NOTIFICATION

NO. SO(E-I)/E&AD/1-1/2017. The competent authority is pleased to approve the following powers/functions of the Divisional Commissioners, in Khyber Pakhtunkhwa.-

- i. Monitoring and supervision of Revenue Administration.
- ii. Posting/transfer and service matters/DPC etc of Naib Tehsildars, District Kanungos, District Revenue Accountants and Head Vernacular Clerk (HVC) in their respective Divisions
- iii. Transfer of Tehsildars within their respective Divisional jurisdiction

2. The Board of Revenue shall exercise the powers to approve inter-divisional transfers of Tehsildars/Naib Tehsildars after extending courtesy of consultation to the respective Divisional Commissioners

3. Consequent upon above, the Notifications bearing No. SO(O&M)/E&AD/2-30/2007 dated 12.10.2009, 21.9.2010 and 29.7.2013 are hereby withdrawn.

CHIEF SECRETARY
GOVERNMENT OF KHYBER PAKHTUNKHWA

Encls. Of even No. and date:

Copy forwarded to the -

- 1. Additional Chief Secretary, P&D Department.
- 2. Additional Chief Secretary (FATA), FATA Secretariat.
- 3. Senior Member Board of Revenue, Khyber Pakhtunkhwa.
- 4. All Administrative Secretaries to Govt. of Khyber Pakhtunkhwa.
- 5. Principal Secretary to Governor, Khyber Pakhtunkhwa.
- 6. Principal Secretary to Chief Minister, Khyber Pakhtunkhwa.
- 7. All Divisional Commissioners in Khyber Pakhtunkhwa.
- 8. Accountant General, Khyber Pakhtunkhwa.
- 9. Registrar, Peshawar High Court, Peshawar.
- 10. All Deputy Commissioners in Khyber Pakhtunkhwa.
- 11. All Political Agents in FATA.
- 12. All District Accounts Officers in Khyber Pakhtunkhwa.
- 13. Director, Information, Khyber Pakhtunkhwa.
- 14. PSO to Chief Secretary, Khyber Pakhtunkhwa.
- 15. PS to Secretary, Establishment/PS to Secretary, (SS(E)/SS (Reg)/PA/AS(HRD)/AS(E)/OS(E)/SO(E-I)/SO(E-V)/SO(O&M)/ESAD.
- 16. PS to Secretary, (Admin)/D.S.A./SO(Secy)/Estate Officer/ACSO/Cyber/Dy. Director, (I.F.) and Director, Protocol, Administration Department.
- 17. Manager, Govt. Printing Press, Peshawar.

(Handwritten Signature)
Assistant Secretary (Liaison)
Board of Revenue,
Khyber Pakhtunkhwa

(ISHTIAQ AHMED)
SECTION OFFICER (EST-I-I)
PH & FAX: 091-9210529