

SERVICE APPEAL NO. 1354/2015

Date of institution ... 02.12.2015 Date of judgment ... 18.01.2017

Farhad Ali S/o Ajab Gul (Late) Retired Deputy Secretary, Finance Department, Government of Khyber Pakhtunkhwa. R/o Malikabad, Near Tablighi Markaz Pajjagi Road, Peshawar.

(Appellant)

VERSUS

- 1. Controller General of Accounts, Government of Pakistan, Islamabad.
- 2. Accountant General Khyber Pakhtunkhwa, Peshawar.
- 3. Deputy Accountant General Fund/Payroll Khyber Pakhtunkhwa, Peshawar.
- 4. Account Officer Fund-1, Khyber Pakhtunkhwa, Peshawar.

(Respondents)

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APPEAL UNDER SECTION-4 OF KHYBER PAKHTUNKHWA SERVICE TRIBUNAL ACT, 1974 FOR THE ISSUANCE DIRECTIONS TO RESPONDENTS TO RELEASE THE WITHHELD AMOUNT OF MARK-UP AGAINST THE DEPOSITS IN THE GENERAL PROVIDENT (GP) FUND FROM THE YEAR 1979 TILL THE DATE OF SUPERANNUATION DATED 14.05.2014 AS EVIDENT/ADMITTED FROM THE BEAR PERUSAL OF PAY SLIPS, LEDGERS AND SYSTEM GENERATED BALANCE SHEETS BESIDES RULE-11 OF THE KHYBER PAKHTUNKHWA GP FUND RULES 2008 ALSO ENDORSES THE RIGHT OF THE APPELLANT BEING GENUINE AND COVERED UNDER THE RELEVANT RULES.

Mr. Taimur Haider Khan, Advocate.

For appellat.

Mr. Muhammad Jan, Government Pleader

.. For respondents.

MR. ASHFAQUE TAJ MR. AHMAD HASSAN MEMBER (JUDICIAL) MEMBER (EXECUTIVE)

JUDGMENT

ASHFAQUE TAJ, MEMBER:- Farhad Ali S/o Ajab Gul (Late) hereinafter called appellant has moved instant appeal under Section-4 of the Khyber Pakhtunkhwa Service Tribunal Act, 1974 to the effect that mark-up against the deposits in General

Provident (GP) fund from the year 1979 till the date of superannuation i.e 14.05.2009 be released.

- 2. Facts in brief are that appellant joined civil service as Junior Clerk in 1971 and reached the age of superannuation as Deputy Secretary in Finance Department (BPS-18) on 14.05.2014. That in year 1978 appellant decided to seek interest-free (G.P) fund and moved an application in this regard to Accountant General N.W.F.P, which was accepted. After one year he decided to collect the G.P fund interest and in 1979 vide office letter number E&A (H) 1-32/77/133 dated 01.10.1979 made the request which was accepted, as evident from system generated balance sheet and pay slips. That after retirement on superannuation Accountant General Office issued G.P fund final payment authority on the basis of interest free account which proved a huge financial set-back to appellant. The appellant prior to retirement and after retirement filed applications for correction of his G.P fund interest account. Final application was filed on 08.10.2015 which can be reckoned as departmental appeal against final order i.e refusal to grant G.P fund with interest hence the instant service appeal.
- Learned counsel for appellant enunciated that appellant in year 1978-79 opted for interest free mark-up on G.P fund and in 1979 vide letter No. E&A (H) 1-32/77/133 dated 01.10.1979 applied for inclusion of interest on G.P fund. Their stance was supported by interest free ledgers from 1978-79 to 1985-86, as admitted by respondents in para No. 4 of written reply. Hence prayed that appeal in hand might be accepted.
- Mr. Liqat Ali for respondent Accounts Officer Fund No. 4, himself as respondent No. 4 appeared and controverted the stance of appellant on the ground that in year 1978 they received an application from appellant for interest free G.P fund but they had never received the other application for re-issuing interest on G.P fund. Further that reflection of interest in system generated slips was nothing but an error and so he was not entitled for interest on General Provident fund.
- 5. After going the arguments of both the sides and perusal of record it transpires that appellant Farhad Ali has been refused interest on G.P fund account, albeit reason for

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refusal has not been communicated to the appellant in written form but the transfer of G.P fund without interest was denied at the time of final payment on pension. He submitted an application for correction of mark-up in G.P fund of the undersigned before reaching his age of superannuation and subsequently he moved second application in this respect on 08.10.2015. The subsequent application is hereby reckoned as departmental appeal against refusal to accept his request. No response received within 90 days, hence the instant service appeal is held to be filed in time by the appellant.

Admittedly, an application was filed by appellant in year 1978 for maintaining interest free G.P fund account. Admittedly, the respondents issued interest free balance sheet from 1978-79 to 1985-86. The appellant filed an application on 01.10.1979 after one year for inclusion of mark-up in the G.P fund credit which the respondents deny. In the circumstances when the appellant says he had filed an application after one year for inclusion of his mark-up in the General Provident fund and respondents categorically deny receipt of such like application we are left with no other option but to rely on corroborating evidence which are the system generated pay slips, which admittedly reflects that interest free balance sheets were issued only for the period starting from 1978 to 1985-86. The appellant during the course of arguments also produced original/system generated pay slips reflecting interest/profit in the balance sheets. The arguments of the respondents that issuance of profit bearing pay slips was a clerical mistake and that they had categorically mentioned on the pay slips that any error or omission should be brought to the notice of account office and that the appellant was duty bound to have requested for correction of his system generated slips doesn't hold water as it is the only validating evidence available and for the sake of arguments if it is taken that it was system error then who would be held responsible to that errors/mistake. Naturally not the appellant to prove that his G.P fund was with interest and that he had requested for it. In last it would not be out of context to mention that appellant has performed his services and it is his accrued right to receive the interest on his G.P fund account without falling into controversies that he had applied or

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not as he had earned this interest by rendering his services and which could not be denied on technical grounds.

Respondents stance is that they had not received any subsequent letter from appellant for re-issuance of interest on his G.P. Fund. Appellant on other hand not only had placed on record letter no. E&A(B) 1-32/77/133 dated Peshawar the 01.10.1979 with regard to inclusion of mark-up in the G.P. funds credits but also had filed application on 29.04.2014 i.e before reaching age of superannuation for correction of his G.P fund position. On 21.10.2014 respondents sought opinion from Controller General of Accounts Islamabad that appellant who opted for interest free A/C in 1978 had come up for request to interest bearing A/C besides the facts that no objection was made during his service and even after credit of final payment, respondents, proposed that officer (appellant) was not allowed to avail the facility of interest bearing A/C. The later confirmed view point of former vide letter dated 06.11.2014. We are afraid that exact and accurate information was not intimated. The appellant on 01.10.2014 before reaching the age of superannuation had moved application on 29.04.2014 in addition to his earlier application of 1979. So, the view point confirmed by the Controller General Office was based on wrong information and more so the views that once the amount has been transferred then the same could not be rectified is also not sustainable as error could be rectified at any time. For what has been stated above the appeal in hand is accepted and appellant Farhad Ali is held entitled for interest bearing G.P fund excluding the period for which he opted to receive according to detail, provided in letter dated 21.04.2014, this acceptance of appeal will be open to all corrections and rectifications of interest bearing G.P fund account as per record. This appeal stands disposed of accordingly. Parties are left to bear their own costs. File be consigned to the record room.

<u>ANNOUNCED</u> 18.01.2017

> H**M**AD HASSAN) MEMBER

Counsel for the appellant and Mr. Ziaullah, GP for respondents present. Respondents No.4 is not in attendance despite notice on previous date. That warrant of arrest be issued for his appearance before this Tribunal. To come up for further proceedings on 18.01.2017.

ember

18.01.2017

Appellant with counsel and Mr. Mr. Muhammad Jan, Government Pleader alongwith Mr. Liqat Ali, Accounts Officer for respondents present. Arguments heard and record perused.

Vide our detailed judgment of today consisting of four pages placed on file, the appeal in hand is accepted and appellant Farhad Ali is held entitled for interest bearing G.P fund excluding the period for which he opted to receive according to detail, provided in letter dated 21.04.2014, this acceptance of appeal will be open to all corrections and rectifications of interest bearing G.P. fund account as per record. This appeal stands disposed of accordingly. Parties are left to bear their own costs. File be consigned to the record room.

ANNOUNCED

18.01.2017

AHMAD HASSAN) **MEMBER**

(ASHFAQUE TAJ)

MEMBER

23.06.2016

Clerk of counsel for the appellant and Mr. Zakiullah, Senior Auditor alongwith Additional AG for respondents present. Para-wise reply on behalf of respondents No. 1 to 4 submitted. The appeal may be placed before D.B for rejoinder and final hearing for 06.09.2016. The Chairman may assign the appeal to appropriate D.B.

MEMBER

06.09.2016

Appellant with counsel and Mr. Muhammad Jan, GP for respondents present. Learned counsel for the appellant submitted that the appellant stands retired since long but the respondents are reluctant to pay him GP fund. This may be observed that the appellant at this stage should not have been tortured on this issue. We deem it appropriate to summoned respondent No.4 in person alongwith relevant record. Be summoned alongwith relevant record and further arguments on 25.10.2016.

ember

Member

21.12.2015



Counsel for the appellant present. Learned counsel for the appellant argued that the appellant was serving as Deputy Secretary Finance Department and retired from service on attaining the age of superannuation on 14.5.2014. That while calculating his pensionary benefits profit on the GP fund was not assigned to the benefits of appellant despite his entitlement where against he preferred departmental appeal on 21.4.2014 followed by service appeal on 3.12.2015.

That the appellant is entitled to earn profit on his GP fund and withholding of the same by respondents No. 2 to 4 is violative of law on the subject.

Points urged need consideration. Admit. Subject to deposit of security and process fee within 10 days, notices be issued to the respondents No. 2 to 4 for written reply/comments for 23.2.2016 before S.B.

Chailman

23.02.2016

Appellant in person and Mr. Ansar Ahmed, AAO alongwith Addl: A.G for respondents present. Requested for adjournment. To come up for written reply/comments on 27.4.2016 before S.B.

Chairman

27.4.2016

Appellant in person and Mr. Ansar Ahmad, AAO alongwith Addl: A.G for respondents present. Written reply not submitted. Requested for further adjournment. Last opportunity granted. To come up for written reply/comments on 23.06.2016 before S.B.

Chairman a

Form- A FORM OF ORDER SHEET

Court of			
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Case No	-	1354/2015	

Case No	1354/2015
Date of order Proceedings	Order or other proceedings with signature of judge or Magistrate
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03.12.2015	The appeal of Mr. Farhad Ali resubmitted today by Mr Taimur Haider Khan Advocate may be entered in the institution register and put up to the Worthy Chairman for proper order.
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03-12-15	This case is entrusted to S. Bench for preliminary
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The appeal of Mr. Farhad Ali son of Ajab Gul Retired Dy. Secretary received to-day i.e. on 02.12.2015 is incomplete on the following score which is returned to the counsel for the appellant for completion and resubmission within 15 days.

1 → Memorandum of appeal may be got signed by the appellant.

2- Copy of departmental appeal is not attached with the appeal which may be placed on it.

No. 1855 /S.T,
Dt. 4/ 12/2015

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SERVICE TRIBUNAL
KHYBER PAKHTUNKHWA
PESHAWAR.

Mr. Taimur Haider Khan Adv. Pesh.

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4-12-2015

PESHAWAR

Appeal No. 1354 /2015

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Accountant General Khyber Pakhtunkhwa	, Peshawar and others	
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APPELLANT Through

Taimur Haider Khan

Advocate, High Court Off: 37th, 2nd Floor, Malik

Tower. Peshawar Cell No.0346-9192561

BEFORE THE HONORABLE SERVICE TRIBUNAL KHYBER PAKHUNKHWA PESHAWAR

Appeal No. 1354 /2015

Bervice Tribunal

Diary No. 1409

Cated 02-12-8015

Farhad Ali S/o Ajab Gul (Late) Retired Deputy Secretary Finance Department, Government of Khyber Pakhtunkhwa R/o Malikabad, Near Tablighi Markaz Pajjagi Road, Peshawar

....APPELLANT

VERSUS

- 1. Controller General of Accounts, Government of Pakistan, Islamabad
- 2. Accountant General Khyber Pakhtunkhwa, Peshawar.
- 3. Deputy Accountant General Fund/Payroll Khyber Pakhtunkhwa, Peshawar.
- 4. Account Officer Fund-1, Khyber Pakhtunkhwa, Peshawar

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APPEAL UNDER SECTION 4 OF KHYBER PAKHTUNKHAWA SERVICE TRIBUNAL ACT, 1974 FOR THE ISSUANCE DIRECTIONS TO RESPONDENTS TO RELEASE THE WITHHELD AMOUNT OF MARK UP AGAINST THE DEPOSITS IN THE GENERAL PROVIDENT (GP) FUND FROM THE YEAR 1979 TILL THE DATE OF SUPERANNUATION DATED 14.05.2014 AS EVIDENT/ADMITTED FROM THE BEAR PERUSAL OF PAY SLIPS, LEDGERS AND SYSTEM GENERATED BALANCE SHEETS BESIDES RULE-11 OF THE KHYBER PAKHTUNKHWA GP FUND RULES 2008 ALSO ENDORSES THE RIGHT OF THE APPELLANT BEING GENUINE AND COVERED UNDER THE RELEVANT RULES.

PRAYER:

Ac-submitted to-day and filed.

BY ACCEPTING THIS APPEAL AS MENTIONED ON THE ABOVE SUBJECT AND CIRCUMSTANCES THE RESPONDENTS MAY KINDLY BE DIRECTED TO RELEASE THE ACTUAL WITHHELD MARK UP ON GENERAL PROVINDENT FUND SINCE 1979 TILL THE DATE OF SUPERANNUATION DATED 14.5.2014 FOR THE BEST ADMINISTRATION OF JUSTICE AND FAIR PLAY AND THE UNLAWFUL ACT OF THE RESPONDENTS/ WITHHELD GENERAL PROVIDENT FUND OF THE APPELLANT MAY KINDLY BE DECLARED AS UNLAWFUL, UNCONSTITUTIONAL, BIASED KEEPING IN VIEW THE AUGUST SUPREME COURT JUDGMENT PLD 2007 SUPREME COURT 35.

Respectfully submitted:

- 1. That the appellant was appointed as a civil servant as "Junior Clerk" in the year 1971 and due to his utmost sedulous struggle reached to the age of superannuation as "Deputy Secretary, in Finance Department (BPS-18)" on 14.05.2014.
- 2. That during his more than "Forty Three Years" of pain-staking service in different departments, nothing is on record to blemish his career as it remained outstandingly exceptional.
- 3. That in the year 1978 the appellant decided to seek interest-free General Provident Fund (G.P Fund) and moved an application in this regard to the then Accountant General N-W.F.P which was accepted without much ado.
- 4. That with the passage of about one year, the appellant decided to get interest applied G.P. Fund for which again applied to the Accountant General N.W.F.P in the year 1979 vide office letter No.E&A(H)1-32/77/133 dated 01.10.1979, which was duly accepted, as evident from system generated balance sheets and pay slips. (Copy of letter dated 01.10.1979 for the inclusion of mark-up in the GP Fund credits is annexed as Annexure "A").
- 5. That after the above mentioned letter in respect of inclusion of mark-up in the GP Funds credits bearing GP Funds account

No.GA/9734CSS the needful was done, and the mark-up was included, which is conspicuously cleared from the pay slips, ledgers and balance sheets. (Copies of pay slips and balance sheets are attached as Annexure "B")

- office of the Accountant General issued G.P Fund final payment authority on the basis of interest free account which proved a huge set-back for the appellant as the record of the office showed the G.P Fund account as interest applied while an interest free final payment authority was out of prudent mind despite the fact that in the year 1979 the appellant had forwarded application for interest applied which was not only accepted but processed and duly reflected from the relevant record.
- 7. That feeling aggrieved from the unlawful act of the respondents, the appellant then approached the respondents and preferred an application maintaining that interest applied final payment authority may be issued in his favor, so as to save him from his irreparable financial loss and due right. (Copy of request for inclusion of mark-up in the GP Fund is annexed as Annexure "C")
- 8. That the respondents showed dally-dallying tactics and lingered on the issue by one way or the other without resolving the hardship created by themselves.
- 9. That after that the appellant case was forwarded to Higher Audit
 Department (HAD) for vetting and the concerned department has
 issued favorable remarks in favor of the appellant but despite to

include the mark-up on the appellant GP Fund, the matter has been delayed with different pretexts and no heed was paid.

- 10. That the appellant having no other remedy approached to the Controller General of Account, Govt of Pakistan. Islamabad vide complaint dated 12.12.2014, in respect of same subject where upon the Controller General of Account vide office letter. No.892/CGA/V-ig/13-2-2014/70 dated 31.12.2014, directed to Accountant General Khyber Pakhtunkhwa Peshawar "The matter may kindly be looked into personally and the detail report thereof, be sent to this office within 7 days positively for perusal of Controller General of Accounts The matter may kindly be accorded priority". But no heed was paid. (Copy of office letter No.892/CGA/V-ig/13-2-2014/70 dated 31.12.2014 to the AG Khyber Pakhtunkhwa is attached as Annexure "D")
- 11. That in light of worthy apex Court Judgment PLD 2007 Supreme Court 35 the then Honorable Chief Justice categorically directed all the Governmental Departments as well as Accountant General of Pakistan and its offshoots not to cause unnecessary hurdles or delay in finalizing payment of pensionarys/ retirement benefit cases. The violation of directions of Supreme Court would amount to criminal negligence and dereliction of duties assigned to them:

 The worthy apex court further directed all provincial governments as well as Accountant Generals and Accountant General of Pakistan Revenue to ensure in future strict adherence of pension rules and to clear such cases within a period of not more than two weeks without fail. Similarly same stance has been taken by the Chief Secretary Khyber Pakhtunkhwa, vide letter No.FD/SOSR-II/4-36-

2013, dated 28th August, 2013 and circulated to all the Administrative Secretaries and other Head of the Department of the province. (Copy of the Circulation letter dated 28th, August, 2013 of the Chief Secretary Khyber Pakhtunkhwa is attached as Annexure "E")

- 12. That the mendacious approach of concern respondents is also prima facie clear from this fact that the amounts which is conspicuously evident from the bare perusal of pay slips and system generated balance sheets. In this regard the A.G may kindly be asked to justify his position about the accumulated amount of the appellant G.P credited to provincial treasury.
- 13. That unprofessional attitude of the respondents toward the elderly appellant being the senior citizen is un-skeptically the violation of his right guaranteed by Article 9, 14 and 25 of the Constitution of Pakistan 1973.
- 14. That the unlawful and illegal deportment of the respondents is parallel to discrimination and amounts to demoralize and mitigate the already existed miseries, sufferings and trauma being faced by the appellant and his family which further aggravated the already tense aura to the extreme.
- 15. That the appellant time and again moved applications to the respondents, requesting for the release of his actual withheld G.P. Fund but no head was paid. (Applications in the shape of correspondence between the appellant and respondents are attached as Annexure-"F").

That having no other remedy, the appellant knocked the door of this Hon'ble tribunal, inter alia on the following ground.

GROUNDS:-

- A. That the act of the respondents is against the law hence untenable.
- B. That the unlawful and discriminating acts of the respondents amounts to playing havoes with the future of the appellant and is derogatory to the fundamental rights guaranteed by the constitution of the Pakistan.
- C. That the appellant right has been violated and the withheld G.P fund without any lawful justification and the acts of respondents are the sheer violation of the fundamental rights of the constitution of Pakistan.
- D. That the unlawful acts of the respondents are not only against natural justice but also in violation of fundamental rights guaranteed under Articles 4,14,25,27,37(A)(E),And Article 38(B)(C) of 1973 constitution of Pakistan as well Article 1,2,6,8,11(1)(2), and 26 (1)(2)(3) of UNIVERSAL DECLARATION OF HUMAN RIGHTS.
- E. That any other ground shall be raised at the time of arguments for the best assistance of this Hon'ble Tribunal.

It is therefore, prayed that by accepting this appeal as mentioned on the above subject and circumstances the respondents may kindly be directed to release the actual withheld mark up on General Provident Fund since 1979 till the date of superannuation dated 14.5.2014 for the best administration of justice and fair play and the unlawful act of the respondents/ withheld general provident fund of the appellant may kindly be declared as unlawful unconstitutional, biased keeping in view the august supreme court judgment PLD 2007 Supreme Court, 35.

Any other remedies which are not specifically prayed but deem fit may also be granted in favour of the appellant against the respondents.

Through

Taimur Haider Khan Advocate, High Court

Date **8**/**1**/2015

Appeal no. /2015

FARHAD ALI S/O AJAB GUL (LATE) RETIRED DEPUTY SECRETARY
.....APPELLANT

VERSUS

ACCOUNTANT GENERAL KHYBER PAKHTUNKHWA, & others

AFFIDAVIT.

I, FARHAD ALI S/O AJAB GUL (LATE) RETIRED DEPUTY SECRETARY **FINANCE** DEPARTMENT. GOVERNMENT OF KHYBER PAKHTUNKHWA RESIDENT OF MALIKABAD, NEAR TABLIGHI MARKAZ PAJJAGI ROAD. PESHAWAR DO HEREBY SOLEMNLY **AFFIRM** AND DECLEARE ON OATH THAT THE CONTENTS OF THE ACCOMPANYING APPEAL ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF AND NOTHING HAS BEEN CONCEALED FROM THIS HON'BLE COURT.

ATTESTE

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Deponent

GOVT OF NWPP HEALTH DEPARTMENT NO.E&A(H)'1-32/77//33-DATED PESH THE 1/10/1979

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The Accountant General, NWFP Peshawar.

SUBJEC:

OPTION WITH REGARD TO INCHUSION OF MARK UP IN THE GP FUND CREDITS, BEARING GP FUND A/C NO.GA/9734/CSS

Bir,

I am directed to refer to the subject noted above and to enclose herewith an option with regard to inclusion of mark up in the GP Fund credits in r/o Mr. Farhad Ali, Assistant Health Department for information and further necessary action, please.

Yours obedient servant

SECTION OFFICER(ADMN) HEALTH DEPARTMENT.

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GOVT OF NWFP HEALTH DEPARTMENT

NO.E&A(H) 1-32/77//33-DATED PESH THE 1/10/1979

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The Accountant General,

SUBJEC :

OPTION WITH REGARD TO INCHUSION OF MARK UP IN THE GP FUND CREDITS, BEARING GP FUND A/C NO.GA/9734/CSS

Bir,

I am directed to refer to the subject noted above and to enclose herewith an option with regard to inclusion of mark up in the GP Fund credits in r/o Mr.Farhad Ali, Assistant Health Department for information and further necessary action, please.

Yours obedient servant

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SECTION OFFICER(ADMN) HEALTH DEPARTMENT.

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DAS (Fd)

The Accountant General.

SUBJECT:

OPTION FOR INCLUSION OF MARK UP IN MY GP FUND CREDITS BEARING A/C NO.GA/9734/CSS.

Sir,

I have the honour to state that I want to receive mark up on my GP Fund credits bearing A/C Mo.GA/9734/CSS.

2. It is therefore, requested that mark up may be included in my GP Fund credits w.e.from 1/10/1978 and oblige, please.

Yours obediently

(PARHAD ALI)
ASSISTANT HEALTH DEPTT.

Allested.

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ŀ	NAME :- FARHAD AL)	2000-200125 PAGE 35458	汉 原原
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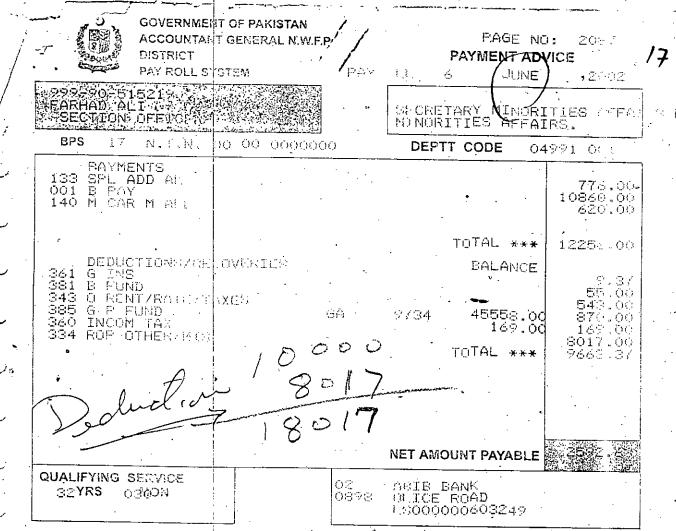
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	A. G. NWFP G. P. FUND BALANCE SHEET 2002-2003 PAGE 3	
×	TIAME: - FARHAD ALI P. NO 977-90-5152	
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1.	MEMBE: - FARHAD ALI	BALANCE		. NO	PAGE 35582	
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The Deputy Accountant General, (G.P Fund) Khyber Pakhtuhkhwa Peshawar.

Subject:

REQUEST FOR INCLUSION OF MARK UP IN MY G.P. FUND

CREDITS BEARING A/C NO.GA/9734/C.S.S

Dear Sir.

With due respect it is stated that I am working in the Finance Department as Deputy Secretary (BPS-18) and I am retiring from the Govt service on 15th May,2014 on attaining the age of Superannuation i.e (60) Years. I was called by Mr. Fazl-e-Subhan, Supervisor G.P Fund Section of A.G Office stated that no profit has been made on his G.P Fund for the last 08 years w.e.f 24.10.1978 to 24.11.1986 and on the remaining period profit has been granted i.e 24.11.1989 to till date 2014. According to ledger (Register) my G.P.Fund position is as under:-

		•		
[Profitable.	Free	Profitable	Total:
	22.06.1971	24.10.1978	24.11.1986	·
ļ	То	То	To .	
	24.10.1978	24.11.1986	2014	Ý
	İ			
	7 Years	8 Years ·	28 Years	43 Years

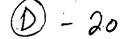
It is pointed out that my G.P Fund balance is Rs.501829/- as per G.P. Fund statement and the above official has furnished Final Payment Authority of G.P. Fund for amounting to Rs.101063/- which is a loss of Rs.4,00,000/- on malafide intention. In this connection, copy of Finance Department letter bearing No.FD/ SOSR-II/4-36/2013 dated 28/08/2013 regarding early Finalization of Pension cases is enclosed.

Therefore, it is humbly requested that my F.P Authority of G.P Fund may kindly be corrected as mentioned in their ledger in order to alleviate my suffering and not to knock at the door of the court. Stern action may be initiated against the defaulting officer / official please.

Thanks.

Yours obediently,

(FARHAD ALI)
Deputy Secretary(B-II)
Finance Department.
Govl. of Khyber Pakhtunkhwa.





GOVERNMENT OF PAKISTAN

CONTROLLER GENERAL OF ACCOUNTS

CGA Complex, FBC Building, Sector G-5/2
ISLAMABAD

Ph. No.: (051-9245516), Fax No.: 051-9245518, 051-9220947

Website: www.cga.gov.pk

No. 7/CGA/Vig/13-2/2014/70

Dated: 31-12-2014

The Accountant General Khyber Pakhtunkhwa, Peshawar.

Subject:

GP FUND FINAL PAYMENT AUTHORITY IN FAVOUR OF MR. FARHAD ALI EX-DEPUTY SECRETARY (BUDGET-II) GOVERNMENT OF KHYBER PAKHTUNKHWA PESHAWAR.

Kindly find enclosed a copy of self-explanatory complaint dated 12-12-2014 onthe above noted subject. Pertaining to following complaints.

Complainant

Mr. Farhad Ali

Ex- Deputy Secretary

Matter

GP Fund final payment authority

- 2. The matter may kindly be looked into personally and a detailed report thereof be sent to this office within seven days positively for perusal of the Controller General of Accounts.
- 3. The matter may kindly be accorded priority.

Encl: (As above)

(MUHAMMAD YOUNAS CH)

Accounts Officer (Vig)

Copy for information to:-

• Mr. Farhad Ali Ex-Deputy Secretary(Budget-II) Government of Khyber Pakhtunkhwa Finance Department.

ACCOUNTS OFFICER (VIGILANCE)

ou SION



GOVERNMENT OF KHYBER PUKHTUNKHWA FINANCE DEPARTMENT

NO.FD/SOSR-II/4-36/2013 Dated Peshawar 28th August, 2013

То

- All Administrative Secretaries to Govt: of Khyber Pakhtunkhwa. 1. 2.
- The Senior Member, Board of Revenue, Khyber Pakhtunkhwa. 3.
- The Secretary to Governor, Khyber Pakhtunkhwa 4.
- The Secretary to Chief Minister, Khyber Pakhtunkhwa.
- The Secretary, Provincial Assembly, Khyber Pakhtunkhwa. 5.
- All Divisional Commissioner in Khyber Pakhtunkhwa. 7.
- All Heads of Attached Departments in Khyber Pakhtunkhwa. 8.
- All Deputy Commissioner in Khyber Pakhtunkhwa. 9.
- The Chairman, Public Service Commission, Khyber Pakhtunkhwa. 10.
- The Chairman, Services Tribunal, Khyber Pakhtunkhwa.

Subject: Dear sir,

EARLY FINALIZATION OF PENSION CASES

I would like to invite your attention to the captioned subject and to state that the Provincial Government has issued a number of instructions from time to time for early finalization/speedy disposal of pension cases. However, despite such directions instances have been reported for inordinate delays in finalization of such cases, which

The delay in finalization of pension cases have also been taken notice by the Supreme Court of Pakistan and the Provincial Governments were thus directed for issuance of necessary instructions in this regard. A copy of the judgment of Supreme Court of Pakistan in civil appeal No. 48 of 2013 is enclosed)

In view of the above all concerned are therefore directed that:-

- 1. Timely finalization of the pension cases must be ensured. No officer / official shall cause -unnecessary hurdle or delay in finalizing the payment of pensionary/ retirement benefits in future.
- Having noticed such pitiable conditions 'prevailing in the departments particularly relating to the payment of pension to retired Government servants or widows or orphan children, all concerned are directed to ensure in future strict adherence to the pension rules and clear such cases within a period of not more than two weeks without fail. In case any delay on the part of defaulter is noticed, it shall tentamount to criminal negligence and dereliction of duty.

The pension cases must be initiated and finalized well in advance of the date of retirement of Government servants without fail as required by rule 5-2 of Chapter V of the Khyber Pakhtunkhwa Civil Servants Pension Rules and Orders.

The object in issuance of above directions to the concerned authorities is to make them conscious of their duties and responsibilities, which they owe to the retiring government servants.

As per judgment of the Apex Court, in future if there is any delay in the finalization of the pension benefit cases of the government servants, widows or orphan children and matter is brought to the notice of the Court, the head of the concerned department shall be held liable for the contempt of the Court and shall be dealt with strictly in accordance with law.

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- The aforesaid directions must be brought to the notice of all concerned including 6. government servants and ensure expeditious settlement of all pending pension cases of the retired government servants / families of the deceased Government servants. They are also required to abide by the same procedure in all pension cases, in future, in letter and spirit.
- 1. It may be mentioned for information of all concerned that the respective District Comptrollers of Accounts / District Accounts officers and Agency Accounts Officers in the Province/FATA have already been instructed for finalization of fresh pension cases within 10 days of receipt of the cases vide Finance Department's letter No.SO(Estt)/FD/3-14/2013 dated 06/06/2013.
- In all those cases of death in service, of the government servants, it would be the responsibility of concerned DDO to prepare pension papers in favour of family members of deceased government servants and its finalization within minimum possible time but not later than two weeks.

GOVERNMENT OF KHYBER PAKHTUNKHWA

Endst: No. & date even.

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

- Accountant General, Khyber Pakhtunkhwa, Peshawar.
 Secretary Finance (FATA), FATA Secretariat.
 Registrar, Peshawar High Court, Peshawar.

(Sahibzada Saeed Ahmad) Additional Chief Secretary (Finance)

Endst: No. & date even.

- 1. Director, Local Fund Audit, Peshawar
- 2. Director, treasuries and accounts, Khyber Pakhtunkhwa.
- 3. All Autonomous/Semi Autonomous Bodies in Khyber Pakhtunkhwa.
- 4. District Comptrollers of Accounts, Abbottabad, Swat, D.I. Khan, Mardan and Bannu Senior District Accounts Officer, Mansehra.
- 5. Senior District Account Officer, Nowshera, Swabi, Charsadda, Haripur, Mansehra & Dir Lower.
- 6. All District & Agency Accounts Officers in Khyber Pakhtunkhwa / FATA.
- Treasury Officer, Peshawar.
 Director, FMIU, Finance Department.
- 9. PS to Minister for Finance Khyber Pakhtunkhwa.
- 10. PS to Chief Secretary, Khyber Pakhtunkhwa.
- 11. PS to Additional Chief Secretary, Khyber Pakhtunkhwa.
- 12. P.S to Finance Secretary Khyber Pakhtunkhwa.
- 13. P.S to Special Secretary Finance Khyber Pakhtunkhwa.
- 14. P.As to all Additional Secretaries/Provincial Finance Controller and Deputy Secretaries in Finance Department.

15. All the Section Officers/Budget Officers in Finance Department.

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

To

The Deputy Accountant General (G.P Fund), Khyber Pakhtunkhwa, Peshawar.

SUBJECT:

REQUEST FOR INCLUSION OF MARK UP IN MY G.P.FUND CREDITS BEARING A/C NO.GA/9734/C.S.S.

Dear Sir,

With due respect it is stated that I am working in the Finance Department as Deputy Secretary (BPS-18) and I am retiring from the Government service on 15th May, 2014 on attaining the age of Superannuation i.e. 60 years. It reveals from the last G.P. Fund balance sheet that no profit has been made on my G.P. Fund for the last 08-years w.e.f. 24.10.1978 to 24.11.1986 and on the remaining period profit has been granted i.e. 24.11.1989 to till date 2014. According to ledger (Register) my G.P. Fund position is as under:-

Profitable	Free	Profitable	Total
26.06.1971 to	24.10.1978 to 24.11.1986	24.11.1986 to 2014	
07-years	08-years	28-years	43-Years

It is pointed out that my G.P. Fund balance is Rs.501829/- as per G.P. 2. Fund statement the undersigned received Final Payment Authority of G.P. Fund for amounting to Rs.101063/- which is a loss of Rs.4,00,000/- just for unknown reasons.

Therefore, it is humbly requested that my F.P. Authority of G.P. Fund may 3. kindly be corrected as mentioned in the ledger in order, so that I may not be suffer/deprived from financial loss. The cooperation in this regard will be highly appreciated.

(FARHAD ALI)

Deputy Secretary (Budget-II) Govt, of Khyber Pakhtunkhwa, Finance Department.

Enclosed as under:-

1. G.P. Fund balance sheet of Rs,501.829

2. E&A (H) letter No.1-32/77 dated 01.10.1979 alongwith application.

3. Application of Mr. Farhad Ali, Ex-Assistant Dated 01.10.1970.

Forwarded and strongly recommended for Favourable consideration please.

> SECTION OF FIČER (ADMN)

Mescel | reder transcourt

To.

The Accountant General,
Khyber Pakhtunkhwa, Peshawar.

Second application in respect of inclusion of markup in the General Provident Fund (GP Fund) of the undersigned as already the worthy controller general of accounts

Islamabad vide letter No.

892/CGA/VIG/13-2/2014/70 dated

31/12/2014 reminded to voor good self department to submit detail report of the undersigned with in seven days positively.

Respected Sir,

With all due respect, in the light of mentioned subject I have already been preferred different application regarding inclusion of markup on my general provident fund. As conspicuously the same has already been imposed on all my balance sheets / pay slips till superannuation.

In this regard the worthy controller general has already placed forth letter to your good self department to

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profoundly looked personally into the undersigned matter within period of 7 days but still legal and lawful rights of the undersigned has not been granted.

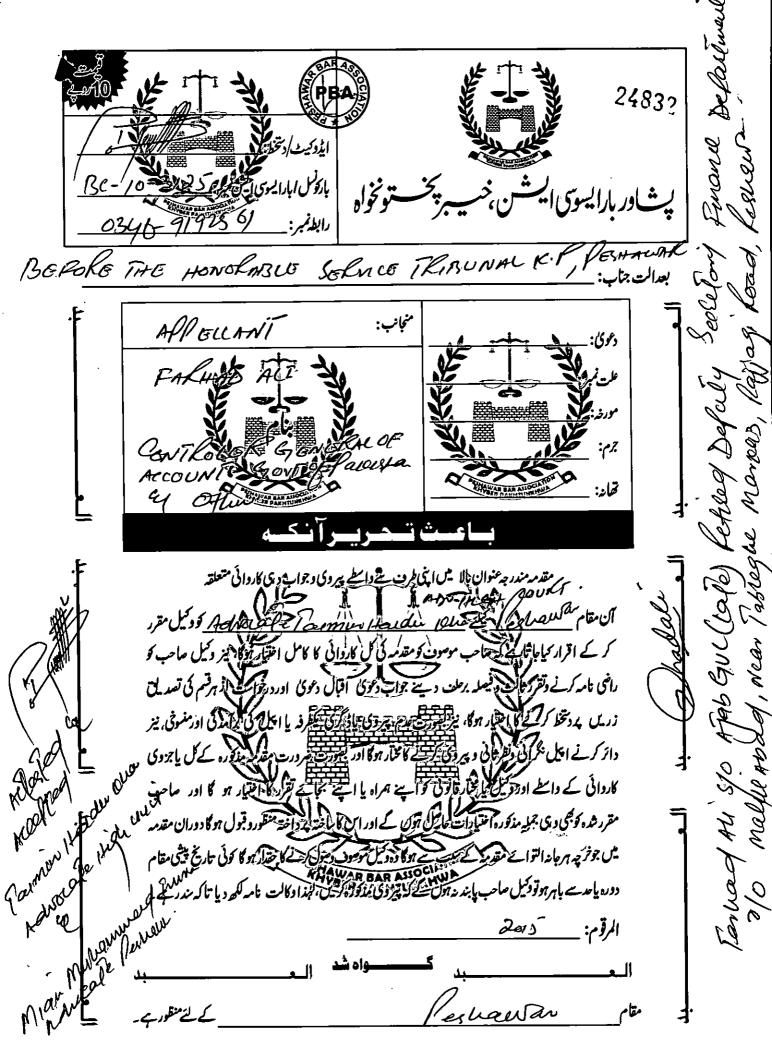
It is therefore, most respectfully prayed that by acceptance of this application / reminder of request, the real markup may kindly be included on the undersigned General Provident fund for the best administration of justice and fair play.

Dated: <u>8</u> / /o /2015

Yours Truly

Chodali FARHAD ATI

Ex Deputy Secretary.



دُك الروكات ومدى توكوك في والأش قول وركي.



Before the Service Tribunal Khyber Pakhtunkhwa Peshawar

Appeal No. 1354/2015

Farhad Ali	Appellant.
V/S	· · · ·
CGA, Government of Pakistan, Islamabad and others	Respondents.
(Para wise reply on behalf of respondent No. 1 to 4)	• .

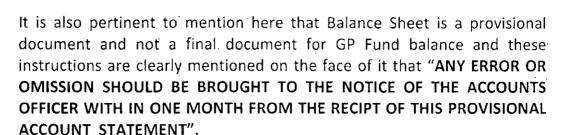
Preliminary Objections.

- 1) That the appellant has no cause of action.
- 2) That the appellant has no locus standi.
- 3) That the appellant has not come to this court with clean hands.
- 4) That the appeal in hand is not maintainable.
- 5) That the instant appeal is time barred.
- 6) That Finance Department, Khyber Pakhtunkhwa is the competent forum in cases of such nature but the same has not been made respondent in the instant appeal.

Respectfully Sheweth:-

- 1:- Relates to record, however liable to be proved by the appellant.
- 2:- Relates to record, however liable to be proved by the appellant.
- 3:- Correct; to the extent that by accepting an application submitted by the petitioner dated 01.07.1978, respondent No. 4 maintained interest free GP Fund account of the petitioner under the prescribed rules and procedure.
- 4:- incorrect, that record of this office revealed that application for maintaining interest bearing GP Fund Accounts has not been received by respondent No.1 to 4 from the Appellant or from the Administrative Department.

zb



Moreover, this office issued interest frees Balance Sheet from 1978-79 to 1985-86. (Copies of Ledgers attached)

- 5:- Incorrect.
- 6:- Incorrect, as mentioned in para 3 & 4 above.
- 7:- That the respondents are bound to follow the rules & instruction issued by the Provincial Government as well as Federal Government from time to time. Hence rightly acted upon under the rules.
- 8:- Incorrect.
- 9:- That GP Fund Final Payment authority of the appellant has been re-checked time and again and it was found that application for interest bearing accounts has not been received by the respondents through Appellant or through his Department. Hence, Final Payment Authority was issued accordingly as per rules.
- 10:- That GP Fund Final Payment case of the appellant was received by the respondent No.2 on 10.02.2014 and after thorough checking of the same the Final Payment Authority was issued without any delay on 28.03.2014.
- 11:- As mentioned in para 10 above.
- 12:- As mentioned in para-4 above.
- 13:- As mentioned in para 7 above.
- 14:- As mentioned in para 7 above.
- 15:- As mentioned in para 10 above.
- 16:- As mentioned above, the appellant is not entitled for interest bearing GP Fund account after his retirement.



- A:- That the respondents are bound to follow the rules and instructions of the Government, hence not violated any rule or law.
- B). As mentioned in para 3 & 4 above.
- C). Incorrect, that the respondents are bound to follow the rules and instructions of the Government of Pakistan, hence not violated any rule or law.
- D:- As mentioned in para "C" above.
- E:- No Comments.

Keeping in view the above mentioned facts, it is humbly prayed that the appeal in hand having no merits may be dismissed with cost.

Accounts Officer

Fund-¶V (Respondent No.4)

Deputy Accountant General

Funds

(Respondent No.3)

Accountant General Khyber Pakhtunkhwa (Respondent No.2)

Controller General of Accounts

Government of Pakistan

Islamabad

(Respondent No.1)

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GOVERNMENT OF PAKISTAN

CGA Complex, FBC Building, Sector G-5/2 **ISLAMARAD**

Ph No:(051-9207213), Fire No:051-9245518, 051-9220947

Website: www.cga.gov.pk

CA/Reg/2-13/2014/15

The Deputy Accountant General (Tund & Pension).

Office of the Accountant General KPK, Peshawar.

Schrect:

INTEREST PREE GO A STATE OF INT NO. 9734.

Kindly refer to your letter No. Fund-) V/AG. KPK/2014-15/7273 date:

24.10.2014 pm the above subject.

Viewpoint as stated in your letter referred to above is hereby confirmed.

TAKEN (FOR)



Accounts Officer (Flegulation)



Accountant General Kleyber Paishtankhwa Peshawar

Phone: 091 9211250-51

No.H-24/Apput:Promotion/2014-15/ S

Copy for information and Jimpliance t

Dated: 14/11/2014

- The DAU Funds Issue. All DAG local
- 3. All Pands Scotton local.
- 4. DAG Admin
- All DAOs/AAOs in Knyber Pakhtunkhwa.
- 7. HR Lab

ACCOUNTS OFFICER (HAD)



Office of the
Accountant General
Khyber Pakhtunkhwa
www.Khyberpakhtunkhwa.gov.pk

No. Fund-IV/A.G.KPK/2014-15 / 72 73

Dated: 27.10.2014

To

Controller General of Accounts CGA, Complex G-5/2, Islamabad.



Subject: INTEREST FREE G.P.FUND ACCOUNTS NO.9734.

Kindly find enclosed an application of Mr. Farhad Ali Ex. Deputy Secretary which is self-explanatory.

- ACs of a Muslim subscriber if he so opts but if he subsequently asks for interest, it shall be credited from the first day of the year in which he opts. Whereas Para-I (iii) of SL. No. 3 at page 1122 of Establishment Code Vol-II lay, down that, if at any time, in future, the Government servant who has availed himself of the facility of interest bearing HBA etc (Concession) chooses to take interest on his Provident Deposit, he will be required to pay in full to the Government the amount of interest accrued on the advance drawn by him. Therefore, this office is of the opinion that the contents of both the Paras justify that a subscriber of the G.P. Fund can opt for interest bearing A/C at any stage of his service and not after retirement but interest should be added to the A/C of the subscriber from the first day of the year in which he opts (1st of July of the financial year).
- 3. It is brought in to notice that one Mr. Farhad Ali, Deputy Secretary, who opted for interest free A/C on 24.10.1978 (copy enclosed) has come up with a request after

0/0

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Alvays quote Case No. While making any correspondence

Application for cancellation of arrest warrants

CGA, Government of Pakistan, Islamabad and othersRespondents.

Respectfully Sheweth:-

It is submitted that I am the Accounts Officer Fund office of the Accountant General KP, Peshawar, is hereby respondent in the instant case.

It is further submitted that I have already been signed para-wise comments as well as other respondents, which has been filed in Service Tribunal Peshawar by the representative of this office. And the representative of this office regularly attended the court on each date for hearing on behalf of all respondents.

But on 25.10.2016, the court ask attendance of Accounts Officer fund in person in the instant case and has issue order sheet, but unfortunately the same was not received by this office.

In this regard it is humbly submitted that I will attend the court on each date for hearing as respondent No. 4 along with all the relevant record, and the arrest warrants which has been issued against me may kindly be cancelled.

warrants of arrest Cancepoed.

Directed to appear on the
don's fixed & with

record.

£ 8/11/2016.

ACCOUNTS OFFICER

FUND-4

ACCOUNTANT GENERAL

KHYBER PAKHTUNKHWA

KHYBER PAKHTUNKWA SERVICE TRIBUNAL, PESHAWAR

No. 355 /ST

Dated 15 / 2 / 2017

To

The Accountant General,

Government of Khyber Pakhtunkhwa,

Peshawar.

Subject: -

JUDGMENT

I am directed to forward herewith a certified copy of Judgement dated 18.1.2017 passed by this Tribunal on the above subject for strict compliance.

Encl: As above

REGISTRAR KHYBER PAKHTUNKHWA SERVICE TRIBUNAL PESHAWAR.