

BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL PESHAWAR

Execution Petition No. 70/2024

Mushtaq Ali Tehsildar (ACB).....Appellant

VERSUS

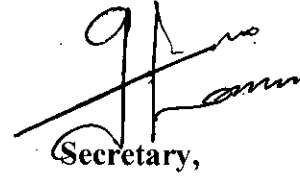
Senior Member Board of Revenue & others.....Respondent

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Dated 27/03/2024

RESPONDENT



**Secretary,
Board of Revenue
Khyber Pakhtunkhwa Peshawar**

08-04-2024

Peshawar

BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL PESHAWAR

Execution Petition No. 70/2024

Mushtaq Ali Tehsildar (ACB).....Appellant

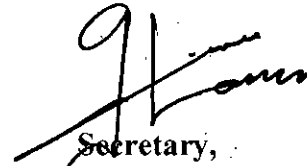
VERSUS

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

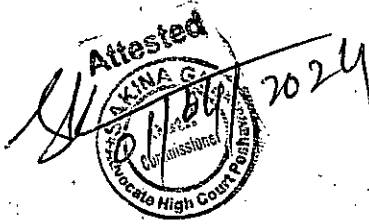
AFFIDAVIT

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 struck off cost.

DEPONENT



Secretary,
Board of Revenue
Khyber Pakhtunkhwa Peshawar




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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 implementation report on the part of respondents No. 01, 02 & 03 before the Khyber Pakhtunkhwa Service Tribunal in Execution Petition No. 70/2024 filed by Mushtaq Ali Tehsildar (ACB).


Secretary,
Board of Revenue
Khyber Pakhtunkhwa Peshawar

	GOVERNMENT OF KHYBER PAKHTUNKHWA, BOARD OF REVENUE, REVENUE & ESTATE DEPARTMENT.
091-9212726	Peshawar Dated the ____/03/2024
	091-9214208

BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL, PESHAWAR.

Implementation Report in Execution Petition No. 70/2024 in Service Appeal No. 387/2019.

Mushtaq Ali Tehsildar Appellant.

VERSUS

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

Mr. Mushtaq Ali Tehsildar (ACB) was serving as Assistant in License Branch office of the Deputy Commissioner Swabi before his promotion as Tehsildar. During a surprise visit by the then Deputy Commissioner, Swabi to Arms License Branch, 17 Nos of License Copies (Manual) and 05 forms alongwith register was taken into possession. License Branch was sealed and Mr. Mushtaq Ali was charge sheeted. An inquiry was conducted into the matter by Additional Deputy Commissioner Mardan, wherein the official has been found involved of an issuance of fake license under fake signatures of the Competent Authority and retained parallel and bogus record which rendered him guilty of misconduct and corruption under Rule 3 (b)(c) of the Government Servants (Efficiency & Discipline) Rules, 2011 and recommended a major penalty under any of the Rule 4(b)(I) to (iv) of Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011 (**Annexure-A**). On the basis of said report Mr. Mushtaq Ali was dismissed from service on 07.12.2018 (**Annexure-B**).

Mr. Mushtaq Ali filed Service Appeal No. 387/2019 before the Khyber Pakhtunkhwa Service Tribunal which was accepted in favour of the appellant on 16.07.2021 by Khyber Pakhtunkhwa Service Tribunal (**Annexure-C**). This department in consultation with Law department filed CPLA before August Supreme court of Pakistan which is pending for decision. Power of attorney is at (**Annexure-D**).

For implementation of the judgment / order of the Khyber Pakhtunkhwa Service Tribunal Mr. Mushtaq Ali Tehsildar (ACB) has been re-instated into Government Service vide Notification dated 21.06.2021 (**Annexure-E**). Thereafter, on the direction of Khyber Pakhtunkhwa Service Tribunal received through Assistant Secretary (Lit-II), Board of Revenue another Notification dated 20.03.2024 (**Annexure-F**) has been issued wherein the Competent Authority is pleased to release the back benefits in favour of Mr. Mushtaq Ali Tehsildar (ACB) from the date of his dismissal i.e. 07.12.2018 to 20.06.2022 subject to outcome of CPLA pending before the Supreme Court of Pakistan.

Keeping in view the above, the instant Execution Petition may be dismissed as the same has already been implemented please.


Secretary-I
Board of Revenue

IN THE OFFICE OF
ADDITIONAL DEPUTY COMMISSIONER/
INQUIRY OFFICER, MARDAN.

No. 51 /ADC (M)/Inq: /Licence Branch (Swabi)
Dated Mardan the 09 /11/2018

(45)

General Diary
Dy: No. 6438
Date 12-11-18
Revenue & Estate
Khyber Pakhtunkhwa

To

The Assistant Secretary (Estt)
Board of Revenue Khyber Pakhtunkhwa,
Peshawar.

Subject: INQUIRY AGAINST OFFICIALS OF LICENCE BRANCH,
DISTRICT SWABI.

Put on file.

S/E K

12/11/18

In pursuance to the letter issued from the Assistant Secretary (Estt), Board of Revenue, Khyber Pakhtunkhwa Peshawar bearing No.Estt:1/Complaint/Mardan/33338 dated 27/09/2018 received alongwith charge sheets and statements of allegations for initiating inquiry against Imtiaz Ahmad, Superintendent and Mushtaq Ali, the then Assistant, Deputy Commissioner's Office, Swabi.

The allegations leveled in the charge sheet against Imtiaz Ahmad, Superintendent DC's office, Swabi are reproduced as under:

- That the fee of only 40 licenses out of 557 were deposited in NBP Swabi, and a separate fake/bogus register was maintained for fake licenses to grab money from license holders in connivance with M/S Mushtaq Ali Assistant and Rashid Riaz, Naib Qasid :
- That you being the supervisor did not bring the matter in time into the notice of high ups due to which Government has sustained loss of Rs.143900/- and Rs.936000/-

Whereas the allegations leveled in the charge sheet against Mushtaq Ali, the then Assistant, Deputy Commissioner's Office, Swabi are as follows:

- That during surprise visit of Deputy Commissioner office Swabi on 29/05/2017 to the Arms License Branch, a register "labeled as PS Swabi containing 557 entries alongwith 17 License copies (15 of which were found signed under fake signatures) and five copies were recovered" though the issuance of Manual License copies was banned with the introduction of Computerized Arms License Branch on 21/02/2017.
- You did not bother to check original CNICs at the time of submission of applications for fresh non-prohibited bore arms licenses which resulted in

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27/3/2024
Assistant Secretary (Litigation)
Board of Revenue,
Khyber Pakhtunkhwa

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the issuance of Arms licenses to the minors (age less than 21 years) and ineligible persons in violation of rules/policy.

- (46)
- c) Some private persons/individuals were seen making entries of their choice in the official record (e.g. Mr Sajid Ali son of Muhkim resident of Maneri who was caught red handed by the DC while making entries in the official record).

After launching inquiry proceedings, the officials namely Imtiaz Ahmad Superintendent was summoned who appeared before the undersigned and submitted his respective formal statement alongwith the relevant documents in support of his assertion containing his view points in the context of allegations. Similarly, Mushtaq Ali Assistant also appeared and submitted his written statement having no documents in his support.

Mushtaq Ali Assistant License Branch Swabi narrated that he was posted as License Clerk in the said branch on 01/01/2017 and that he was busy when the Deputy Commissioner, Swabi raided the section and sometime later the Additional Deputy Commissioner Swabi came up to put a seal on the License Branch and after two or three days the affairs of the branch were entrusted to another person who after ransacking, threw the entire record of the license branch out. The official further stated that the entire arms license were issued after proper approval of the Deputy Commissioner Swabi and denied to have committed any wrong act therefore, prayed that the instant inquiry be filed.

Likewise, Imtiaz Ahmad, Office Superintendent, DC's Office Swabi has also submitted his detailed para-wise written statement which states as follow:

That the whole responsibility to maintain record of the branch and the deposit of fee accrues from the licenses into the Government Exchequer lying on the license clerk and that on his pointation, the DC Swabi has recovered the bogus register specified for the entry of fake licenses alongwith a number of 17 manually prepared copies of licence from the section in presence of Mushtaq Ali License Clerk. It further states that a private person was also found busy in affixing his (Imtiaz Ahmad) signatures on Arms license books and that such illicit activities carried out in the branch were promptly captured through a video recording which he kept in his possession. The official went on to state that some irregularities were also detected in the branch and were immediately reported to the Deputy Commissioner, Swabi being the competent authority both verbally and formally but unfortunately no counteractive steps were taken against Mukhtaq Ali.

Mushtaq Ali
27/3/2024
Assistant Secretary (Litigation)
Board of Revenue,
Khyber Pakhtunkhwa

License Clerk which resulted into inflicting financial loss worth Rs.142900/- plus 936000/- each making a total of Rs.1078900/-.

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Sahib Zada Assistant Deputy Commissioner's office also appeared and submitted copies of the relevant documents which have direct link with the previous inquiry reports and related matters of the license branch Swabi.

From the record presented to the undersigned and the statements submitted by the concerned officials, it reveals that Mukhtaq Ali Assistant was assigned to perform his duty as 'License Clerk' vide office order bearing No.3531/DCS/EA dated 30/12/2016 who remained in the same branch till sealing of the section by the ADC, Swabi vide order No. 1466/DCS/EA dated 08/06/2017 and subsequently he was transferred from his position vide order bearing No.1478/DCS/EA dated 09/06/2017. After sealing, an inquiry Committee comprising Additional Deputy Commissioner and Assistant Commissioner, Swabi was constituted to probe the matter vide order dated 1366-72/DCS/PS dated 29/05/2017 who jointly conducted the inquiry proceedings and after recording statements of all the concerned officials they formed their opinions and recommended some suggestion which include :

- (1). Sealing of the License Branch.
- (2). Transfer of the License Clerk from the post of License Clerk.
- (3). Detail investigation through District Police Officer following lodging an FIR against the three private persons.
- (4). Probing the embezzlement through the Anti-Corruption Establishment.
- (5). Investigation regarding issue of licenses to under aged with persons of out-Districts.
- (6). Verification of channels used in the issuance of private licenses during the period of the accused license clerk and
- (7). Serving of charge sheets and statement of allegations on the official.

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

Out of the above recommendations, suggestions at S.No.1, 2, 4 and 7 were taken into account whereas the rest were not followed for unknown reasons.

Subsequently, the Board of Revenue vide its letter No.30608-12 dated 21/12/2017 again appointed Additional Deputy Commissioner, Swabi as 'Inquiry Officer' in the same subject matter who acted straight in line with the

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direction and furnished his report to the Board of Revenue, KP, Peshawar vide letter No.1207/ADC/Inquiry/Swabi dated 28/03/2018.

From the available materials presented before the undersigned, it reveals that matter did not stop there, because, the Inspector Stamps, Commissioner office, Mardan had also conducted audit/inspection of the record of the license branch Swabi and detected some irregularities regarding non-annexing of stamp papers of Rs.300/- with each application/form of licence as required under the License Act, 2007 which resulted into a financial loss worth Rs.142900/-. The Inspector Stamps further states in his audit report that a number of 476 licenses were issued during the period shown in the report, to private and un-entitled persons and Rs.936000/- so realized on the said licenses were not deposited into the Government exchequer in sheer violation of Arms Policy, 2011. Following the said gross irregularities and financial loss to the government, the Inspector Stamps, directed Mukhtaq Ali, license clerk to deposit the amount detected during inspection but of no avail.

From the statements and documents presented before me it appears that Mushtaq Ali was posted as License Clerk to perform his official duty in the said branch and his official duty include all the affairs which have direct or indirect linkage with the Arms Licence and its related issues i.e

- (i) Receiving applications for arms licenses and its submission to the Deputy Commissioner for approval as per authorized monthly quota of the District ;
- (ii) After approval and then before the issue of arms license, depositing of its fee in the NBP through challan under proper head of account ;
- (iii) At the end of each and every month, reconciliation of all challan from the concerned District Accounts Office, through which the licence fee was deposited during the month ;
- (iv) At the time of receiving applications for arms licences, checking of original CNICs of each applicant especially for fitness of his age for arms licences and ;
- (v) Maintaining of the entire office record of the branch including licence issue register.

Mushtaq Ali
 3/2/18
 Assistant Secretary (Litigation)
 Board of Revenue,
 Khyber Pakhtunkhwa

From the above, inter alia, it shows that the accused official did not show efficiency in the discharge of his function and had not acted honestly and

floats the orders alongwith the prescribe rules and regulations related to the 'Arms Licences' and such wrongful acts committed by the accused official rendered him liable to be proceeded against under Khyber Pakhtunkhwa, Government servants E&D Rules, 2011.

Since, it is a serious matter when document like arms licence are involved, keeping in view the pre-carious law and order situation, it is firstly proposed that a committee be formed to carry out detail audit, to ensure any license may not have reached any wrong hand which may prove fatal and disastrous.

More so, gruesome state of affairs as also exhibited by the video-clipping in possession of Amtiaz Ahmad speaks volumes of the severity of the issue.

Before closing the instant inquiry report, it merits to mention here that how the accused official, Mushtaq Ali Licence Clerk (Assistant) succeeded in getting himself promoted and was posted as 'Tehsildar' vide order bearing endst. No.Estt:I/Waheed Ahmad/30188-99 dated 30/12/2017, when the probe against the serious allegations was not finalized and was still pending, which needs a separate probe.

FINDINGS:

Keeping in view the above facts and position of the matter it has become clear that the accused official namely Mushtaq Ali, Licence Clerk (Assistant) has committed gross negligence in performing his assigned duty while his posting in the Licence Branch and has recklessly and unlawfully allowed unauthorized persons to work in the government office. The irresponsible way of function which the accused official performed, has also inflicted considerable financial loss to the Government exchequer who has covertly maintained a fake and parallel record in the branch in order to collect illgotten money. Since the Computerization of Arms licence was put in place at that time, then the illegal act in preparation of manual licence copies is also added in his wrongdoings. Moreover, the fee accrues from the licence copies, were unlawfully retained by the accused official and he did not deposit it into the Government treasury and this irresponsible act of the accused official is also counted in his offence.

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Mushtaq

Assistant Secretary (Litigation)
Board of Revenue,
Khyber Pakhtunkhwa

RECOMMENDATION.

In view of the above, the accused official Mushtaq Ali has been found involved in issuance of fake licences under fake signatures of the competent authority and retained parallel and bogus record which rendered him guilty of misconduct and corrupt under Rule 3 (b),(c) of the Efficiency & Disciplinary Rules, 2011 and he is recommended for major penalty under any of the Rule 4 (b) (i) to (iv) of Khyber Pakhtunkhwa, Efficiency & Disciplinary Rules, 2011, with recovery of amount accrues from the licence copies with immediate cancellation of all fake licences prepared and issued during the period.

So far as the role of the co-accused namely Imtiaz Ali, Superintendent Deputy Commissioner, Swabi in the instant matter is concerned, he has fulfilled his responsibilities in the matter under probe and informed his superior from time to time, therefore, the allegations leveled against him are seems to be baseless because had he been involved in the above game or have any sort of connivance with the dealing hand (Licence Clerk), he would have never disclosed it before the competent authority in time.

Inquiry report alongwith file are submitted as desired please.

Additional Deputy Commissioner/
Inquiry Officer

Assistant Secretary (Litigation)
Board of Revenue
Khyber Pakhtunkhwa



GOVERNMENT OF KHYBER PAKHTUNKHWA
BOARD OF REVENUE
REVENUE AND ESTATE DEPARTMENT

Dated Peshawar the 07/12/2018

NOTIFICATION.

No.Estt:-I/Compliant/Mardan/ WHEREAS; Mr. Mushtaq Ali Tehsildar (ACB) the then Assistant (License Clerk) Deputy Commissioner Office Swabi was proceeded against under the Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011, for the charges mentioned in the Charge Sheet & Statement of Allegations.

AND WHEREAS; Mr. Qasim Ali Khan, Additional Deputy Commissioner Mardan was appointed as Inquiry Officer to probe into the charges leveled against the said official and submit findings and recommendations.

AND WHEREAS the Inquiry Officer after having examined the charges, evidence produced before him and statement of accused official, submitted his report whereby the charges against the accused official stands proved and recommended major penalty under Rule-4(b)(i) to (iv) of Khyber Pakhtunkhwa, (Efficiency & Discipline) Rules-2011, with recovery of amount accrued from the license coupled with immediate cancellation of all fake licenses prepared and issued during the period.

AND WHEREAS I, Fakhre Alam, Senior Member Board of Revenue after having examined the charges, evidence produced, statement of accused official, findings of Inquiry Officer and after personal hearing of the accused concur with the findings and recommendations of the Inquiry Officer.

NOW THEREFORE I as Competent Authority in exercise of powers conferred by Rule-14 (5) (ii) of the Khyber Pakhtunkhwa Government Servants (Efficiency and Discipline) Rules, 2011 impose major penalty of "dismissal from service" upon Mr. Mushtaq Ali Tehsildar (ACB) and recovery of amount accrued from the license copies with immediate cancellation of all fake licenses prepared and issued during the period by Mr. Mushtaq Ali the then License Clerk Deputy Commissioner Office Swabi.

Sd/-
Senior Member

No.Estt:-I/Compliant/Mardan/ 38853-58

Copy forwarded to the:-

1. Accountant General Khyber Pakhtunkhwa.
2. P.S to Senior Member Board of Revenue.
3. Deputy Commissioner Swabi with the request to make arrangement the recovery of amount accrues from the license copies with immediate cancellation of all fake licenses prepared and issued during the period from 30.12.2016 which he remained as License Clerk, please.
4. District Accounts Officer Swabi.
5. Bill Assistant Board of Revenue.
6. Mr. Mushtaq Ali Tehsildar (ACB) awaiting posting in Board of Revenue.
7. Personal File.

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Assistant Secretary (Litigation)
Board of Revenue,
Khyber Pakhtunkhwa

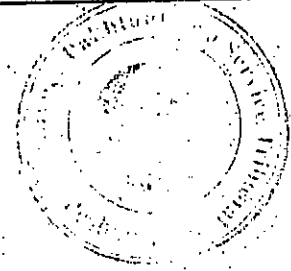
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BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL, PESHAWAR.

Service Appeal No. 387/2019

Date of Institution ... 20.03.2019

Date of Decision ... 16.07.2021



Mushtaq Ali, (Ex.Teshildar), S/o Charagh R/o Shaheed Abad Shawa Tehsil Razarr,
District Swabi. ... (Appellant)

VERSUS

The Government of Khyber Pakhtunkhwa, Secretary Board of Revenue (R&S)
Department, Peshawar and two others. ... (Respondents)

Present:

MR. AMJAD ALI,
Advocate

--- For Appellant.

MUHAMMAD ADEEL BUTT,
Additional Advocate General

--- For respondents.

AHMAD SULTAN TAREEN
ROZINA REHMAN

--- CHAIRMAN
--- MEMBER(Judicial)

JUDGEMENT

AHMAD SULTAN TAREEN, CHAIRMAN. The appellant named above invoked
the jurisdiction of this Tribunal through service appeal described above in the
heading challenging thereby his dismissal from service purporting it being against
the facts and law on the subject.

2. The appellant, as he claims, was appointed as Junior Clerk in the year 1984
who in progression of his career held the post of Senior Clerk, then Assistant and
then as Tehsildar (BPS-16). During his service as Tehsildar under the Senior
Member Board of Revenue (SMBR), Khyber Pakhtunkhwa Peshawar, he was

served with the charge sheet/statement of allegations as reproduced herein below:-

ATTESTED

Attesting Officer
Khyber Pakhtunkhwa
Service Tribunal
Peshawar

Assistant Secretary (Litigation)
Board of Revenue,
Khyber Pakhtunkhwa

- a. During surprise visit of Deputy Commissioner office Swabi on 29.05.2017 to the Arms License Branch a register "Labeled as PS Swabi containing 557 entries alongwith 17 License copies (15 of which were found signed under fake signatures) and five copies were recovered" through the issuance of Manual License copies was banned with the introduction of Computerized Arm License Branch on 21.02.2017.
- b. He did not bother to check original CNICs at the time of submission of applications for fresh Non Prohibited bore arm licenses which resulted in the issuance of Arms Licenses to the Minors (age less than 21 years) and ineligible persons in violation of rules/policy.
- c. Some private persons/individuals were seen making entries of their choice in the official record (e.g Mr. Sajid Ali son of Muhkim resident of Maneri who was caught red handed by the DC while making entries in the official record).
- d. This act on his part tantamount to misconduct and liable him to be proceeded against under the Khyber Pakhtunkhwa Government Servant (Efficiency and Discipline) Rules, 2011.

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Account

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Assistant Secretary (Licence) 2
Board of Revenue,
Khyber Pakhtunkhwa

3. The Appellant, as directed to submit his written defense to the Inquiry Officer, submitted the same well in time. However, he in his appeal has purported to have not been associated with the inquiry proceedings or of having been given any opportunity of personal hearing before his dismissal from service vide impugned order dated 07.12.2018. Feeling aggrieved, he filed departmental appeal which was rejected vide order dated 01.03.2019, and in follow-up, the present service appeal was preferred. After its admission for full hearing, Respondents were put on notice for attendance and their written reply/comments. They emerged as contestants of the Appellant's appeal and filed their written reply refuting the relief sought by him.

We have heard the arguments and perused the record.

ATTESTED

EXAMINER
Khyber Pakhtunkhwa
Service Tribunal
Peshawar

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5. It was argued on behalf of the appellant that he had got no legal role as far as issuance of arms licenses is concerned, which is a matter governed by the prescribed rules. The appellant's role in the affairs of License Branch of DC office Swabi was nothing more than a support staff working under direct supervision of the Office Superintendent having delegated signatory powers to sign the licenses given by the DC. So, it was not possible for the appellant to forge the signatures of the Superintendent under his nose. The counsel for the appellant concluded his arguments with the submission that entire proceedings against the appellant are sham and illegal and he was made a scapegoat.

6. Conversely, it was argued on behalf of the respondents that the appellant was custodian of the record of the License Branch. He misused his position by allowing private persons to collaborate with him in preparation of fake record of licenses and for forgery of the signatures for issuing licenses with fake signatures. He was caught red handed by the then Deputy Commission during his surprise visit of the license branch. After fact finding inquiry, he was found liable for disciplinary proceedings. So he was properly served with charge sheet and statement of allegations for conducting inquiry through a duly appointed Inquiry Officer. He was found guilty by the Inquiry

Officer and the Competent Authority having satisfied itself about due course of the inquiry proceedings proceeded further to issue him final show cause notice. The Appellant could not offer sufficient cause to absolve him from the penalty proposed in the show cause notice, and it was his fate to get the major penalty because of his grave misconduct. Learned AAG concluded his submissions with the argument that the penalty imposed upon the appellant is outcome of valid disciplinary proceedings leaving no room for any leniency in favor of the appellant and he vehemently pressed for dismissal of appeal.

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 Assistant Secretary (Litigation)
 Board of Revenue,
 Khyber Pakhtunkhwa

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ATTESTED

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 EXAMINER
 Khyber Pakhtunkhwa
 Service Tribunal
 Peshawar

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7. We have carefully weighed the argument advanced from both sides in juxtaposition with the record available on file. The pertinent questions which emerge for our determination are: (1) That in view of the facts of the disciplinary proceedings culminating in imposition of major penalty upon the Appellant, whether he and exonerated co-accused were *in pari delicto* meaning "in equal fault"? and (2) Whether the incident taken as ground for disciplinary action against the Appellant emanates from the affairs of the License Branch of Deputy Commissioner office in District Swabi, which are subject of collective responsibility; if so, whether isolation of the Appellant for punishment withstands the test of fairness in such treatment?

8. Needless to say that the appealat hand has been preferred to impugn the imposition of major penalty upon the Appellant resulting from allegations enumerated in the charge sheet and statement of allegations which have been reproduced herein above as part of the facts. Dr. Qasim ADC (Additional Deputy Commissioner), Mardan was appointed as Inquiry Officer (for short "IO"). The Inquiry Report as submitted by him is available on file being part of written statement/comments of the respondents. As the record procured by the IO during inquiry proceedings was not annexed with the written reply of respondents, it was in the course of further proceedings that they were directed vide order dated 11.03.2020 to produce copy of complete inquiry record. The same after several adjournments was produced on 10.02.2021 and was placed on file. When the Appellant purports to have not been associated with the inquiry proceedings, the litmus test of the Inquiry Report has become necessary. So, before scanning the inquiry record, Rules 11 and

12 of the Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011 are reproduced herein below for advantage:-

Attendant
302
Assistant Secretary (Litigation)
Board of Revenue,
Khyber Pakhtunkhwa

Dr. Qasim ADC

TESTED
Khyber Pakhtunkhwa
Service Commission
Swabi

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11. Procedure to be followed by inquiry officer or inquiry committee.---(1) On receipt of reply of the accused or on expiry of the stipulated period, if no reply is received from the accused, the inquiry officer or the inquiry committee, as the case may be, shall inquire into the charges and may examine such oral or documentary evidence in support of the charges or in defense of the accused as may be considered necessary and where any witness is produced by one party, the other party shall be entitled to cross-examine such witness.

(2) If the accused fails to furnish his reply within the stipulated period, the inquiry officer or the inquiry committee, as the case may be, shall proceed with the inquiry ex-parte.

(3) The inquiry officer or the inquiry committee, as the case may be, shall hear the case on day to day and no adjournment shall be given except for reasons to be recorded in writing, in which case it shall not be of more than seven days.

(4) Statements of witnesses and departmental representative(s), if possible, will be recorded in the presence of accused and vice versa.

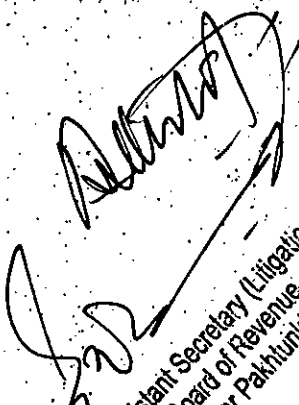
(5) Where the inquiry officer or the inquiry committee, as the case may be, is satisfied that the accused is hampering or attempting to hamper the progress of the inquiry, he or it shall administer a warning, and if, thereafter, he or it is satisfied that the accused is acting in disregard to the warning, he or it shall record a finding to that effect and proceed to complete the inquiry in such manner as may be deemed expedient in the interest of justice.


(6) If the accused absents himself from the inquiry on medical grounds, he shall be deemed to have hampered or attempted to hamper the progress of the inquiry, unless medical leave, applied for by him, is sanctioned on the recommendations of a Medical Board; provided that the competent authority may, in its discretion, sanction medical leave up to seven days without such recommendations.

(7) The inquiry officer or the inquiry committee, as the case may be, shall submit his or its report, to the competent authority within thirty days of the initiation of inquiry: Provided that the inquiry shall not be vitiated merely on the grounds of nonobservance of the time schedule for completion of the inquiry.

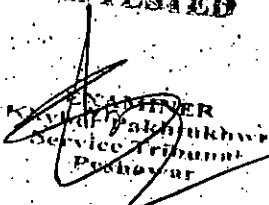
12. Powers of the inquiry officer or inquiry committee.---(1) For the purpose of an inquiry under these rules, the inquiry officer or the inquiry committee, as the case may be, shall have the powers of a Civil Court trying a suit under the Code of Civil Procedure, 1908 (Act No.V of 1908), in respect of the following matters; namely:

- (a) summoning and enforcing the attendance of any person and examining him on oath;
- (b) requiring the discovery and production of documents, and receiving evidence on affidavits; and
- (c) issuing commissions for the examination of witnesses or documents.


Assistant Secretary (Litigation)
Board of Revenue,
Khyber Pakhtunkhwa



ATTESTED


Assistant Secretary (Litigation)
Board of Revenue,
Khyber Pakhtunkhwa

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(2) The proceedings under these rules shall be deemed to be the judicial proceedings within the meaning of sections 193 and 228 of the Pakistan Penal Code, 1860 (Act No. XLV of 1860).

9. It is pertinent to point out that the inquiry report as produced on record reveals the disposal of disciplinary proceedings initiated by issuing of charge sheet and statement of allegations separately to one Imtiaz Ahmed, Superintendent of Deputy Commissioner (DC) Office, Swabi and to Mushtaq Ali, the Appellant. After preliminary discussion, the IO when came on description of inquiry proceedings, he maintained that after launching inquiry proceedings, the official namely Imtiaz Ahmed Superintendent was summoned who appeared and submitted his respective formal statement alongwith the relevant documents in support of his assertion in context of allegations. Similarly, Mushtaq Ali Assistant also appeared and submitted his written statement having no documents in his support. The IO in addition to the said statement of Imtiaz Ahmed also got from him his detailed para-wise written statement which in essence, as particularly discussed by the IO in his report, was treated as evidence against the appellant. Reportedly, the IO stood contented after appearance of on Sahib Zada Assistant of DC office before him who furnished copies of the documents and statements, which certainly were part of the inquiry reports previously conducted for fact finding in relation to matters of the License Branch of DC Office, Swabi; and he i.e. IO neither strived for any more evidence nor did he summoned the appellant to confront him with the record so procured or to afford him with opportunity of saying anything in defense about the material collected as proof of charges against him what to say of opportunity of cross-examination when no statement was recorded by the IO himself. Even, the IO did not feel it important to associate the Departmental Representative with the inquiry

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Board of Revenue
Khyber Pakhtunkhwa

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Peshawar

proceedings despite the fact that it was specifically provided in the statement of allegations that the accused and a well conversant representative of the Director Land Records Office shall join the proceedings on the date, time and place fixed by the IO. The significance of presence of the Departmental Representative is evident from provisions of Rule 13 of the Khyber Pakhtunkhwa Government Servants (E&D) Rules, 2011 as reproduced herein below:-

13. Duties of the departmental representative.---The departmental representative shall perform the following duties, namely:

(a) render full assistance to the inquiry officer or the inquiry committee, as the case may be, during the proceedings where he shall be personally present and fully prepared with all the relevant record relating to the case, on each date of hearing;

(b) cross-examine the witnesses produced by the accused, and with the permission of the inquiry officer or inquiry committee, as the case may be, may also cross-examine the prosecution witnesses; and

(c) rebut the grounds of defense offered by the accused before the inquiry officer or the inquiry committee, as the case may be.

The IO in his report, based on statements and documents presented before him, in the mode and manner herein above stated, found the job description of the appellant as License Clerk which therefrom is copied below:-

- i. Receiving applications for arms licenses and its submission to the Deputy Commissioner for approval as per authorized monthly quota of the District;
- ii. After approval and then before the issue of arms license, depositing of its fee in the NBP through challan under proper head of account;
- iii. At the end of each and every month, reconciliation of all challan from the concerned District Accounts Office, through which the license fee was deposited during the month;
- iv. At the time of receiving applications for arms licenses, checking of original CNICs of each applicant especially for fitness of his age for arms licenses; and

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v. Maintaining of the entire office record of the branch including license issue register.

11. The observations of the IO following the job description of the appellant include that the accused official did not show efficiency in discharging of functions and had not acted honestly and flouted the orders alongwith prescribed rules and regulation relating to the "Arm License" and such wrongful acts committed by the accused rendered him liable to be proceeded against under Khyber Pakhtunkhwa Government Servant (Efficiency and Discipline) Rules 2011. On plain reading of the said observation, it seems quite random. After sideline discussion by the Inquiry Officer in the given style, his account under the caption of findings in the inquiry report is copied therefrom herein below:

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Khyber Pakhtunkhwa

"Keeping in view the above facts and position of the matter it has become clear that the accused official namely Mushtaq Ali, License clerk (Assistant) has committed gross negligence in performing his assigned duty while his posting in the License Branch and has recklessly and unlawfully allowed un-authorized persons to work in the government office. The irresponsible way of function which the accused official performed, has also inflicted considerable financial loss to the Government exchequer who has covertly maintained a fake and parallel record in the branch in order to collect ill-gotten money. Since the Computerization of Arms license was put in place at that time, then the illegal act in preparation of manual license copies is also added in his wrongdoings. Moreover, the fee accrues from the license copies, were unlawfully retained by the accused official and he did not deposit it into the Government treasury and this irresponsible act of the accused official is also counted in his offense."

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12. Although the IO in his observations after disclosing the job description of Appellant held him merely negligent but in the same report ahead, he in his findings randomly linked his negligence with financial loss to the

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government exchequer. Yet he could not make any material point to justify the embezzlement of the license fee by the Appellant and issuance of fake licenses under the fake signature of the competent authority and of retaining parallel and bogus record. Quite contrarily, the IO in recommendation part of the inquiry report, all of a sudden proposed that the appellant was found involved in issuance of licenses under fake signatures of the competent authority and that he retained parallel and bogus record; and also recommended imposition of major penalty upon the appellant with recovery of the amount from the appellant. The co-accused namely Imtiaz Ahmed, Superintendent of Deputy Commissioner office, Swabi was exonerated in his inquiry with a presumptive view that had he been involved in the above game or have any sort of connivance with the dealing hand (License Clerk), he would have never disclosed it before the competent authority in time.

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13. Leaving the findings and recommendations of IO against the appellant aside for a while, let us observe that in view of our discussion having already gone herein above with reference to style of inquiry proceedings: the IO except association of appellant for one time to receive his written statement in answer to the charge sheet and statement of allegations, had provided no other opportunity of defense as required under sub rules (1) and (4) of Rule 11 of the E&D Rules, 2011. Thus, the impugned order based on such inquiry report is not tenable for this single reason as the competent authority was under legal obligation firstly to determine whether the inquiry was conducted in accordance with provisions of E&D Rules and after satisfaction as to its having been so conducted, it was to further determine whether the charge or charges had been proved against the accused or not. As the competent authority not only failed in determination of compliance of the IO with rules

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but also proceeded further quite erroneously by relying upon the factual part of the Inquiry Report based on the record never confronted to the appellant for its rebuttal. Therefore, we are constrained to examine the case on facts to bring a clear picture of the issues of License Branch of DC Office, Swabi as they were purported to have existed at the time of inquiry conducted by Dr. Qasim, ADC, Mardan; so that we, before parting with this judgment, could be able to give a direction for merit based inquiry, if viable.

14. Before initiation of the formal inquiry under E&D Rules 2011 in pursuance to the charge sheet and statement of allegations served upon the appellant, a fact finding (preliminary) inquiry was conducted by the Additional Deputy Commissioner, Swabi. The IO in his report also adverted to the record of the preliminary inquiry as given to him. It would be useful to copy herein below the relevant part of the main inquiry report comprising discussion relating to the preliminary inquiry:-

"From the record presented to the undersigned and the statements submitted by the concerned officials, it reveals that Mushtaq Ali, Assistant was assigned to perform his duty as 'License Clerk' vide office order bearing No.3531/DCS/EA dated 30.12.2016 who remained in the same branch till sealing of the section by the ADC, Swabi vide order No.1466/DCS/EA dated 08.06.2017 and subsequently he was transferred from his position vide order bearing No. 1478/DCS/EA dated 09.06.2017. After sealing, an inquiry Committee comprising Additional Deputy Commissioner and Assistant Commissioner, Swabi was constituted to probe the matter vide order dated 1366-72/DCS/PS dated 29.05.2017 who jointly conducted the inquiry proceedings and after recording statements of all the concerned officials they formed their opinions and recommended some suggestion which include:

1. Sealing of the License Branch;
2. Transfer of the License Clerk from the post of License Clerk.
3. Detail investigation through District Police Officer following lodging an FIR against the three private persons.

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4. Probing the embezzlement through the Anti-Corruption Establishment.
5. Investigation regarding issue of licenses to under aged with person of out-Districts.
6. Verification of channels used in the issuance of private licenses during the period of the accused license clerk and
7. Serving of charge sheets and statement of allegations on the official.

15. The IO having discussed the preliminary inquiries copied above, while concluding the discussion, had observed that out of above recommendation, suggestions at serial No. 1, 2, 4 and 7 were taken into account whereas the rest were not followed for unknown reasons. Notwithstanding his observation about not following the recommendations at serial No. 3, 5 and 6, the IO himself was vested with powers within meaning of Rule 12 of the Khyber Pakhtunkhwa Government Servants (E&D) Rules, 2011 to deal at least with two points i.e. 2 and 3 for bringing clear picture of the things at the canvas. However, he also did not enter in the said area for reasons best known to him. To our mind, the argument before us that Appellant was made scapegoat seems not without force because the grey area of the affairs was left unattended.

16. It is noteworthy that the disciplinary action against the Appellant was not initiated in pursuance to the preliminary inquiry. Rather it commenced in pursuance to the letter to letter No. 15064/ACE dated 4-10-2017 after about one year from the date of said letter on the subject of "Open Inquiry No. 8/2017-DE against Superintendent, License Clerk, Deputy Commissioner office, Swabi and others" issued from the Directorate of Anticorruption Establishment (ACE) Khyber Pakhtunkhwa, Peshawar addressed to the Deputy Commissioner, Swabi. The latter, vide his office letter No. 228/DCS/EA (CR) dated 10-11-2017, sent the case to the Commissioner.

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Mardan stating therein that the matter was referred to Assistant Director Crimes, ACE, Mardan for proper probe and legal action. The matter was probed by them and recommended for departmental inquiry. He i.e. the Deputy Commissioner added that the appointing authority is the Senior Member Board of Revenue (SMBR). The said correspondence, certainly is not deniable by the respondents being part of their record, presumably excludes the allegation of corruption when the anticorruption watchdog seized with the Open Inquiry No. 8/2017 had sent the case to the department for action at their end. If the Deputy Commissioner, Swabi was sure about charges of misappropriation of public money by the Appellant besides fraud and forgery attributed to the latter, the former was legally supposed to report the said charges to the local police so as to bring the Appellant to justice through his criminal prosecution. However, the Deputy Commissioner could no dare to invite the criminal investigation by reporting of crime to the police, but they had not abandoned the said charge in departmental proceedings. Anyhow, the said omission on part of the controlling authority of the License Branch gives rise to a presumption that they avoided to open a Pandora box and decided to rub the issue under carpet by making the Appellant scapegoat for departmental action.

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17. The Appellant has not been charged for disciplinary action on the basis of direct evidence rather the charges against him pertain to the record in his custody purporting the same as fake/bogus with inference against him that it was prepared by him or by his connivance with Mr. Imtiaz Ahmed Superintendent, who was co-accused with the Appellant. The Inquiry Report divulges the focus of the Inquiry Officer on fixing the Appellant alone by his all-out ignorance about the contributory role of all those who come in

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between the License Clerk and the Deputy Commissioner in scheme of things significant in a regulated chain workable towards issuing of arm licenses under the rule.

18. The matter of arms licenses is not a matter of discretion of the executive but it is a regulated exercise under Khyber Pakhtunkhwa Arms rules 2014. Under the said rules, the "Deputy Commissioner" meaning the Deputy Commission of the concerned district and the "Secretary" meaning Secretary to Government Home and Tribal Affairs Department are only two competent authorities under the said rules to issue the licenses of different category prescribed by rules. The matter of licenses which were taken into account for disciplinary action against the appellant was within the competence of Deputy Commission Swabi. Part-II of the Rules 2014 deals with grant of licenses for possession and going armed. Sub-Rule (1) of Rule 13 provides that a license for possession of arm or ammunition and for going armed may be granted, under these rules in form XI by the Deputy Commissioner. Nowhere in the said rules is provided that the Deputy Commissioner or the Secretary being competent authority under the rules have got any competency to delegate their powers of issuance licenses to any of their sub-ordinate. Interestingly, there is copy of an office order of the DC Swabi as part of complete record of inquiry produced on direction of this Tribunal. The said order bearing No. 930 was issued by the DC Swabi on 31-03-2015 to authorize Mr. Imtiaz Ahmed, Superintendent, DC Establishment, Swabi as signatory authority for arms license copies subject to approval of the competent authority. The said Superintendent (co-accused with the appellant) submitted an office note to the Deputy Commissioner stating therein that fresh manual arms licenses copies are being prepared and issued

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19. From the discussion having so far gone, possible factual and legal inferences include: (1) The Deputy Commissioner being license issuance authority, in absence of any express provision in the Arms Rules about delegation of signatory power to any of his subordinate, had committed irregularity himself by authorizing the Superintendent of his office for this job. (2) If the illegalities in issuing of arms licenses were rampant as purported, expediency of a broad based investigation by the Anticorruption Establishment was unavoidable in the public interest but maybe in backdrop of some hidden agenda, it did not go deeper and opined for a departmental action only. (3) The Deputy Commissioner Swabi, in particular nature of the charges, was not supposed to withhold the opportunity of criminal investigation by local police having not reported the crime under due course of law, if he was sure about forgery and misappropriation of public money in affairs of the License Branch directly under his control. However, he for the reasons best known to him could not do so. (4) The inquiry conducted as part of disciplinary proceedings against the appellant was not fair in terms of collection of record without its confronting the accused; and thus the appellant suffered on account of proceedings conducted having no regard to the due process and necessity of fairness of trial. (5) In the statement of allegations served upon Imtiaz Ahmed, Superintendent, his connivance is alleged with the appellant and with Rashid Niaz, Naib Qasid. However, this part of the charge sheet against the Superintendent was not investigated by the IO. Moreover, the role of Naib Qasid was included in this head of the Charge against Imtiaz Ahmed Superintendent but there is no clue in the inquiry report that whether afore-named Naib Qasid was proceeded against or not. (6) In absence of inquiry in respect of the charge sheet against the Superintendent, we are unable to exclude the liability of the Superintendent

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due to his close control over the License Branch being signatory of the licenses and a proxy in between the Branch and the Competent Authority i.e. the Deputy Commissioner. (7) In presence of shortfalls of the inquiry proceedings as deducted from the inquiry for discussion having gone in this judgment, the entire edifice of enquiry proceedings does not qualify the test of the procedure provided under the Khyber Pakhtunkhwa Government servants (E&D) Rules, 2011; but the competent authority blindly relied upon the inquiry report without prior satisfaction as to its having been conducted in compliance with the said rules. In view of the inferences enumerated herein before, our answer to the formulated questions follows: The first question whether the appellant and the exonerated co-accused were *in paridilicto* meaning "*in equal fault*", is answered in affirmative. The said doctrine of *in paridilicto* is based on the maxim namely "*in pari delicto potior est conditio defendunt*" which signifies that in a case of equal or mutual fault, the position of the defending party is the better one. The second question was related to the ground for disciplinary action against the appellant as to its emanating from the affairs of the License Branch of Deputy Commissioner's office in District Swabi, being subject of collective responsibility; if so, whether isolation of the appellant for punishment withstands the test of fairness in such treatment. In view of our observations about charge sheet against the Superintendent, the former part of the second question is answered in affirmative while its latter part about test of fairness is answered in negative. In view of the given answers to the formulated questions, it is safe to hold that Mushtaq Ali the appellant and Mr. Intiaz Ahmed, the Superintendent were supposed to sink together and sail together. However,

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 Board of Revenue
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recommened his exoneration with inquiring to charges against him particularly the charge of his connivance with the appellant. In the purported

case taken as ground for disciplinary action against the appellant, the trail event goes to the Deputy Commissioner who being at helms of the affair failed to meet the standard of prudence and left the matter at mercy of the Superintendent by delegating him the powers of signatures.

20. In sequel to the details captured herein above, we hereby accept the Appellant's appeal as prayed for. Consequently, the impugned order of appellant's dismissal from service and that of the appellate authority maintaining the same are set aside with direction to the respondents to pass necessary orders to reinstate him in service from the date of his dismissal and to restore him all back benefits which he missed in between the dates of his dismissal and this judgment. This judgment will not be an impediment for the departmental authorities, if they deem it appropriate to hold an all-encompassing inquiry into financial and administrative affairs of the License Branch under control of the Deputy Commissioner, Swabi, for the period of incumbency of Mushtaq Ali the appellant, Mr. Imtiaz Ahmed the then Superintendent and of Mr. Rashid Niaz the then Naib Qasid. Parties are left to bear their own costs. File be consigned to the record room.

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Assistant Secretary (Litigation)
Board of Revenue,
Khyber Pakhtunkhwa

ANNOUNCED
16.07.2021

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(ROZINA REHMAN)
MEMBER(J)

[Handwritten Signature]
(AHMAD SULTAN TAREEN)
CHAIRMAN

[Handwritten Signature]
MEMBER
Service Tribunal
Peshawar

Date of Presentation of Application 13/8/23
Number of Words Page 17
Copying Fee 85/-
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Date of Completion 15/8/23
Date of Delivery of Copy 15/8/23

**POWER OF ATTORNEY
IN THE SUPREME COURT OF PAKISTAN
(APPELLATE JURISDICTION)**

CPLA. No. /2021

Govt. of KPK and others

PETITIONER(S)

VERSUS

MUSHTAQ ALI

RESPONDENT(S)

I (we) Petitioner/Govt. of KPK in the above suit/Appeal/Petition/Reference, do hereby appoint and constitute Moin-ud-Din Humayun, Advocate-on-Record, Supreme Court, for Govt. of Khyber Pakhtunkhwa the Attorney for the aforesaid appellant [or plaintiff(s) or Petitioner(s) or Respondent (s) or defendant (s) or opposite party] to commence and prosecute (or to appear and defend this action/appeal/suit/petition/reference on my/our behalf and all proceeding that may be taken in respect on any application connected with the same including proceeding in taxation and application for review, to draw and deposit money, to file and take back documents, to accept the process of the Court, to appoint and instruct counsel, to represent the aforesaid appellant [or plaintiff (s) or petitioner(s) or respondent (s) or defendant (s) or opposite party] in the above matter and to do all things incidental to such acting for the aforesaid appellant [or plaintiff (s) or petitioner(s) or respondent (s) or defendant (s) or opposite party]. The aforesaid appellant [or plaintiff (s) or petitioner(s) or respondent (s) or defendant (s) or opposite party] agree (s) to ratify all acts done by the aforesaid Advocate-on-Record in pursuance of this authority

In witness whereof I/we do hereunto set my/our hand (s) this day of

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

Accepted

Signed with Official seal stamp


Moin-ud-Din Humayun
(Moin-ud-Din Humayun)
Advocate-on-Record
Supreme Court of Pakistan
(for KPK) Advocate-General's
Office KPK, High Court Building, Peshawar.
Office Tel. # 091-9210312, 9210119

Advocate-on-Record
Supreme Court of Pakistan
Govt. of Khyber Pakhtunkhwa

[Handwritten signature]
1- Secretary Board of Revenue, Govt. of Khyber Pakhtunkhwa Peshawar
Secretary - I
Board of Revenue
Khyber Pakhtunkhwa

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2- Senior Member Board of Revenue
Khyber Pakhtunkhwa, Peshawar
Senior Member
Board of Revenue
Khyber Pakhtunkhwa

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3- Deputy Commissioner, Swabi
Deputy Commissioner
Swabi

	GOVERNMENT OF KHYBER PAKHTUNKHWA, BOARD OF REVENUE, REVENUE & ESTATE DEPARTMENT.	
	091-9213989	Peshawar Dated the <u>21</u> /06/2022

NOTIFICATION:

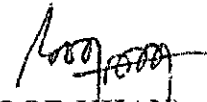
No. Estt:I/PF/Mushtaq Ali/ 17485-93 In compliance with the Service Tribunal Khyber Pakhtunkhwa order / Judgment dated 16.07.2021, in Execution Petition No.229/2021 in Service Appeal No.387/19 the Competent Authority is pleased to re-instate Mr. Mushtaq Ali as Tehsildar (ACB, BS-16) into service from the date of his dismissal from service 07.12.2018 subject to outcome of the CPLA pending before the Supreme Court of Pakistan. The issue of back benefits shall be subject to the outcome of the CPLA pending before the Supreme Court of Pakistan.,

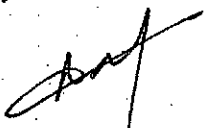
With the approval of
Competent Authority

No. & Date/Even.

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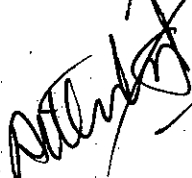
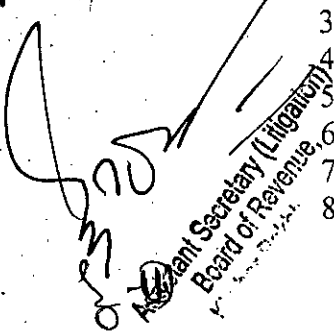
1. Accountant General, Khyber Pakhtunkhwa.
2. Registrar, Khyber Pakhtunkhwa Service Tribunal, Peshawar.
3. Assistant Secretary (Litt-I & II) Board of Revenue.
4. PS to Senior Member, Board of Revenue.
5. PS to Member-III, Board of Revenue.
6. PA to Secretary-I, Board of Revenue.
7. Officer concerned.
8. Office order file.


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


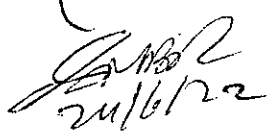
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Assistant Secretary (Litigation)
Board of Revenue

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	GOVERNMENT OF KHYBER PAKHTUNKHWA, BOARD OF REVENUE, REVENUE & ESTATE DEPARTMENT.	
	091-9212726	Peshawar Dated the <u>30</u> /03/2024
	091-9214208	

NOTIFICATION:

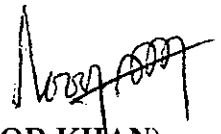
No. Estt:I/PF/Mushtaq Ali/7318-28 In continuation to this Department Notification No. Estt:I/PF/Mushtaq Ali/17485-93 dated 21.06.2022 and in compliance to the Service Tribunal Khyber Pakhtunkhwa order / Judgment dated 16.07.2021, in Execution Petition No.229/2021 in Service Appeal No.387/19 the Competent Authority is pleased to release the back benefits in favour of Mr. Mushtaq Ali Tehsildar (ACB, BS-16) from the date of his dismissal i.e. 07.12.2018 to 20.06.2022 subject to outcome of CPLA pending before the Supreme Court of Pakistan.

**With the approval of
Competent Authority**

No. & Date Even.

Copy forwarded to the:-

1. Accountant General, Khyber Pakhtunkhwa.
2. Registrar, Khyber Pakhtunkhwa Service Tribunal, Peshawar.
3. Budget & Accounts Officer, Board of Revenue.
4. Assistant Secretary (Lit-I & II) Board of Revenue.
5. SPS to Senior Member, Board of Revenue.
6. PS to Member-III, Board of Revenue.
7. PA to Secretary-I, Board of Revenue.
8. Bill Assistant, Board of Revenue.
9. Officer concerned.
10. Office order file.


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

**Assistant Secretary
(Establishment), Board of Revenue.
Revenue & Estate Department
Khyber Pakhtunkhwa**