

**BEFORE  
THE FEDERAL TAX OMBUDSMAN  
ISLAMABAD**

**OM No.215/OM/2021**

Dated: 24.11.2021\* HQs Islamabad

The Secretary,  
Revenue Division,  
Islamabad.

...Respondent

Dealing Officer : Dr. Arslan Subuctageen, Advisor  
Appraising Officer : Mrs. Sarwat Tahira Habib, Advisor  
Departmental Representative : None

**FINDINGS/RECOMMENDATIONS**

This is an own motion investigation initiated while exercising powers conferred under Section 9(1) of the Federal Tax Ombudsman Ordinance, 2000 (FTO Ordinance) regarding private practice by the employees of FBR who joined local chambers or even opened their own law offices and render legal assistance to taxpayers in the evening even during office working hours.

2. In response to the notice issued to the Secretary, Revenue Division, in terms of Section 10(4) of the FTO Ordinance read with Section 9(1) of the Federal Ombudsmen Institutional Reforms Act, 2013, the Secretary (IR-Operations), FBR, Islamabad, submitted para-wise comments, vide letter dated 09.12.2021, intimating that the allegations are generalized in nature and had not identified any specific instances of maladministration or private consultancy practice by the employees of FBR. Moreover, the observations are not supported by any documentary evidence against any individual involved in private consultancy service. It had also been requested that any concrete evidence which formed basis for observations communicated to Secretary, Revenue Division, be shared with FBR so that observations could be brought within the framework of law.

\* Date of registration in FTO Secretariat

**FINDINGS:**

3. The issue has been examined. It is a well-known fact that many of the officials/officers of FBR remain associated with different taxpayers and provide legal assistance to them in various taxation matters. The above is in total disregard of instructions under the Government Servants (Conduct) Rules, 1964 whereunder no government servant is allowed to engage in any trade or undertake any employment or work, other than his official duties, except with the previous sanction of the government. Furthermore, Sr. No.26 of Esta Code contains clear prohibition regarding undertaking of private work by the government servants.

**RECOMMENDATIONS:**

4. In view of the above, FBR is:
- (i) to immediately issue clear instructions to all field formations banning private consultancy by FBR employees;
  - (ii) put in place a strong monitoring mechanism to ensure the compliance of instructions issued in light of (i) above;
  - (iii) initiate disciplinary proceedings under the relevant laws against officials/officers who are reported to be indulged in private consultancy, with tangible evidence; and
  - (iv) report compliance in 45 days.

**(Dr. Asif Mahmood Jah)**  
(Hilal-i-Imtiaz) (Sitara-i-Imtiaz)  
Federal Tax Ombudsman

Dated: 23/2/2022

MR/gq

Certified to be True Copy

Registrar  
FTO Secretariat  
Islamabad