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PART II

Statutory Notifications (S. R. O.)

GOVERNMENT OF PAKISTAN

FEDERAL TAX OMBUDSMAN SECRETARIAT

NOTIFICATION

Islamabad, the 8th February, 2007

S. R. O. 141(I)/2007.—In exercise of the powers conferred by Section 36 of the Federal Tax Ombudsman Ordinance, 2000 (Ordinance No.XXXV) of 2000, the Federal Tax Ombudsman, with the approval of the President, is pleased to make the following rules, namely, the Federal Tax Ombudsman Office Staff Service Rules, 2006.

CHAPTER-I

General

1. **Short title, application and commencement.**—(1) These rules may be called the Federal Tax Ombudsman Office Staff Service Rules, 2006.

(489)

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[123(2007)/Ex. Gaz.]

(2) They shall apply to all employees of the Secretariat of Federal Tax Ombudsman and its regional offices other than persons:-

- (a) Appointed under section 20;
- (b) Appointed on deputation from the Federal Government or a Provincial Government.
- (3) They shall come into force at once.

2. **Definitions.**—(1) In these Rules, unless there is anything repugnant in the subject or context:—

- (a) “appointing authority” in relation to a post means the President of Pakistan or the Federal Tax Ombudsman or a person authorized to make appointment to that post;
- (b) “section” means a section of the Federal Tax Ombudsman Ordinance 2000 (Ordinance No.XXXV of 2000);
- (c) “basic pay scales” means basic scales of pay sanctioned by the Federal Government from time to time;
- (d) “duty” includes: -
 - (i) service as a probationer, provided that such service is followed by confirmation;
 - (ii) joining time on transfer;
 - (iii) period of training undertaken with prior approval of the competent authority in or outside Pakistan as an employee of the Secretariat of the Federal Tax Ombudsman and its regional offices,
 - (iv) compulsory waiting for posting; and
 - (v) attending obligatory departmental examination.
- (e) “employee” means a member of staff appointed under section 8 of Ordinance No.XXXV of 2000;
- (f) “government” means the Federal Government;

- (g) "initial appointment" means appointment made otherwise than by promotion or transfer;
- (h) "joining time" means the time allowed to an employee to join a post or to travel to, or from, a station to which he is posted;
- (i) "lien" means the title of an employee to hold substantively a permanent post on which he has been appointed substantively;
- (j) "office" means the Secretariat of the Federal Tax Ombudsman and shall include regional offices setup at other places from time to time;
- (k) "Ordinance" means the Ordinance No.XXXV of 2000, an Ordinance to provide for the appointment of the Federal Tax Ombudsman.
- (l) "pay" means the amount drawn monthly by an employee as pay and includes technical pay, special pay, personal pay and other emoluments specially classed as pay by the Finance Division;
- (m) "permanent post" means a post carrying a definite rate of pay sanctioned without limit of time;
- (n) "President" means the President of the Islamic Republic of Pakistan;
- (o) "regular appointment" an appointment whether by promotion or otherwise shall be deemed to have been made on regular basis if it is made in the prescribed manner;
- (p) "regional office" means an office setup under section 9(5) of the Ordinance by or under the order of the Federal Tax Ombudsman;
- (q) "schedule" means the schedule to these rules;
- (r) "Secretary" means the Secretary appointed by the Federal Government and includes any officer for the time being performing the functions of Secretary under the orders of the Federal Tax Ombudsman.
- (s) "selection board" means a Board constituted for the purpose of selection for initial appointment, promotion or transfer to posts in Basic Pay Scales 19 to 21 and equivalent;
- (t) "selection committee" means a committee constituted for the purpose of making selection for initial appointment, promotion or transfer to posts in Basic Pay Scales 18 and below and equivalent;

- (u) "temporary post" means a post other than a permanent post carrying a definite rate of pay.

CHAPTER-II

Establishment of the Federal Tax Ombudsman Office

3. The regular Establishment of the Federal Tax Ombudsman office shall consist of posts mentioned in the first column of the schedule attached to these rules with their scales of pay, method of appointment in the second column, eligibility for appointment with length of service in the third column, qualifications and experience in the fourth column and the age limit in the fifth column. Appointments to the various posts in the Office of the Federal Tax Ombudsman shall be made in the prescribed manner as indicated in the schedule.

CHAPTER-III

Appointments

4. **Authorities competent to make appointment.**—The authority competent to make appointments to various posts, other than those made under section 20, shall be as follows:—

S.No.	Basic Scale of Posts	Authority
1.	Holders of Posts in BS-20 and above and equivalent	President of Pakistan
2.	Holders of Posts in BS-17 to BS-19 and equivalent	Federal Tax Ombudsman
3.	Holders of Posts in BS-03 to BS-16 and equivalent	Secretary
4.	Holders of Posts in BS-01 & BS-02 and equivalent	Director General (Admn)

5. **Method of appointment, qualification for appointments etc.**—
(1) Appointment to posts shall be made on regular basis by any of the following methods, namely:—

- (a) by initial appointment;
- (b) by promotion; and
- (c) by transfer.

(2) The method of appointment, qualifications and other conditions applicable to various posts shall be as laid down in the schedule to these rules.

6. **Selection Board and Selection Committee:** (1) The Selection Board for initial appointment, promotion and transfer of employees in the Office to posts in Basic Pay Scale 19 and above shall be as under:—

Selection Board

- | | |
|--|------------------|
| (a) Federal Tax Ombudsman | Chairman |
| (b) Secretary | Member |
| (c) Two officers in BPS-20 or above of the Federal Tax Ombudsman's Office as coopted by the Chairman | Member |
| (d) Director General Administration | Member/Secretary |

(2) The Selection Committee for initial appointment, promotion or transfer to posts in various grades shall be as under:—

(a) **Selection Committee for posts in BPS-16 to BPS-18**

- | | |
|-------------------------|------------------|
| Secretary | Chairman |
| Director General (Admn) | Member |
| Expert/Director (M & C) | Member/Secretary |

(b) **Selection Committee for posts in BPS-11 to BPS-15**

- | | |
|-----------------------------------|------------------|
| Director General (Administration) | Chairman |
| Expert/Director (M & C) | Member |
| Director (Administration) | Member/Secretary |

(c) **Selection Committee for posts in BS-10 and below**

- | | |
|--------------------------------|------------------|
| Expert/Director (M & C) | Chairman |
| Director (Administration) | Member |
| Drawing and Disbursing Officer | Member/Secretary |

(3) Initial appointment, promotion or transfer to various posts shall be made by the appointing authority on the recommendations of the Selection Board or the concerned Selection Committee.

7. **Initial appointment.**—A person shall be eligible for initial appointment in the Office of the Federal Tax Ombudsman, if;

- (i) he is a citizen of Pakistan;
- (ii) he satisfies the prescribed criteria for the post;
- (iii) is not less than 18 years of age and not more than the maximum age limit prescribed by the Federal Government for the post or is within the age limit prescribed in the schedule.

8. **Vacancies to be advertised.**—All vacancies to be filled in by initial appointment shall be advertised in the newspapers in accordance with the laid down policies of the Federal Government.

9. **Merit and Provincial/Regional quotas.**—(1) Vacancies in the under mentioned posts shall be filled on all-Pakistan basis in accordance with the merit and Provincial or regional quotas prescribed by Government from time to time.

- (i) All posts in Basic Pay Scale 16 and above and equivalent;
- (ii) Posts in Basic Pay Scale 3 to 15 and equivalent in offices, which, serve the whole of Pakistan.

(2) Vacancies in posts in Basic Pay Scales 3 to 15 and equivalent in offices which serve only a particular Province or region shall be filled by appointment of persons domiciled in the Province or region concerned.

(3) Vacancies in posts in Basic Pay Scales 1 and 2 and equivalent shall ordinarily be filled on local basis.

10. **Certificate of good conduct.**—(1) No person who is not already in the service of the Federal Government or a Provincial Government shall be considered for appointment unless he produces a certificate of good moral character from an officer in Basic Pay Scale 17 or above in the service of the Federal Government or Provincial Government.

(2) Character and antecedents of a candidate other than the one who is already in service of the Office or holding a post under the Federal Government or a Provincial Government, shall be verified and the appointment shall be made only if,

in the opinion of the appointing authority, the character and antecedents are satisfactory.

11. **Medical fitness.**—A candidate for appointment must be in good mental and bodily health and free from any physical defect likely to interfere with the discharge of his duties. A candidate who after such medical examination as has been prescribed for the Federal Government employees is found not to satisfy these requirements, shall not be appointed.

12. **Appointment by promotion.**—(1) An employee possessing the prescribed minimum educational and other qualifications, length of service and other conditions, shall be eligible for promotion to a higher post for the time being reserved for promotion.

(2) Posts in Basic Pay Scale 19 and above are selection posts to which promotion shall be made by selection on merit, while promotion to posts in Basic Pay Scale 18 and below shall be made on the basis of seniority-cum-fitness.

(3) Promotion to posts in Basic Pay Scale 19 and above shall be made by the appointing authority on the recommendation of the Selection Board.

(4) Promotion to posts in Basic Pay Scales 18 and below shall be made by the respective appointing authority on the recommendations of the concerned Selection Committee indicated in rule 6(2).

(5) The Selection Board or the Selection Committee, as the case may be, shall consider the case of eligible employees in order of their seniority and either:—

- (a) recommend an employee for promotion; or
- (b) recommend an employee for supersession on the ground of his being unfit for promotion; or
- (c) defer consideration of promotion of an employee, if:—
 - (i) the confidential reports' dossier is incomplete or any other document or information required by the Selection Board or Selection Committee, as the case may be, for determining employee's fitness for promotion is not available; or
 - (ii) disciplinary or departmental or criminal proceedings are pending against the employee whose promotion case comes up for consideration; or

- (iii) the employee is on deputation abroad with a foreign government, private organization or an international agency; or
- (iv) the employee does not possess the requisite length of service; or
- (v) the employee has not undergone the prescribed training or passed the departmental examination required for promotion; or
- (vi) the employee's seniority is sub judice:

Provided that in the case of deferment, a vacancy shall be reserved for the employee or, if it is filled, it shall be subject to the condition that when the employee is subsequently promoted without having been superseded, the arrangement may be reversed and the junior most person promoted because of such deferment shall be reverted to lower post.

(6) An employee who is superseded shall not be considered for promotion again unless he has earned one more confidential report for a full year.

(7) An employee whose case is deferred shall be considered for promotion as soon as the reason for which his promotion was deferred ceases to exist.

13. Length of service for promotion.—(1) Promotion to posts in Basic Pay Scales 18 and above shall be subject to completion of the following minimum length of service:—

For promotion to posts in Basic Pay Scale 18	5 years service in Basic Pay Scale 17
For promotion to posts in Basic Pay Scale 19	12 years service in Basic Pay Scale 17 or above
For promotion to posts in Basic Pay Scale 20	17 years service in Basic Pay Scale 17 or above
For promotion to posts in Basic Pay Scale 21	22 years service in Basic Pay Scale 17 or above

Provided that: -

- (a) Where a person is initially appointed to a post in the Basic Pay Scale 18, 19 or 20, the length of service specified above shall be

reduced for the purpose of promotion to higher posts as specified below:—

<u>FIRST APPOINTMENT IN</u>	<u>REDUCED BY</u>
Basic Pay Scale 18	5 years
Basic Pay Scale 19	12 years
Basic Pay Scale 20	17 years; and

- (b) When first appointment of a person was made in a post in Basic Pay Scale 16 or below, one half of service in Basic Pay Scale 16 and one fourth in Basic Pay Scale 15 and below shall be counted as service in Basic Pay Scale 17 for computing minimum length of service for the purpose of promotion.

(2) The period of extraordinary leave or any other period of service which is not reckoned as service qualifying for pension shall not be counted towards length of service for promotion.

14. **Appointment by transfer.**—(1) An appointment by transfer shall be made in the public interest with the approval of the appointing authority.

(2) Appointment by transfer shall be made from amongst persons holding appointment on regular basis in the Federal Government or a Provincial Government in a post in the same basic pay scale or equivalent to or identical with the post to be filled.

(3) Only an employee possessing the qualifications and other conditions laid down for initial appointment to the post on which appointment by transfer is to be made, shall be considered for appointment by transfer on recommendations of the Selection Board or the Selection Committee, as the case may be.

15. **Appointment on Contract.**—Contract appointments shall be made in accordance with the policy issued by the Establishment Division as amended from time to time.

16. **Appointment on deputation.**—The Federal Tax Ombudsman may appoint an employee of the Federal Government or a Provincial Government who is holding an appointment on regular basis, on deputation against an equivalent post in the Office. The terms and conditions of such appointment shall be settled with the mutual consent of the lending authority and the Federal Tax Ombudsman Secretariat as per standard terms and conditions circulated vide Establishment Division's O.M. No. 1/13/87-R.1 dated 03.12.1990 as amended from time to time.

17. **Appointment on acting charge basis.**—Acting Charge appointment shall be made in accordance with the provisions of the law and rules issued by the Federal Government from time to time.

18. **Additional charge.**—Additional Charge arrangement shall be made in accordance with the policy issued by the Establishment Division as amended from time to time.

19. **Current charge of higher post.**—(1) Where a temporary vacancy occurs for not more than two months and no arrangement is immediately made for carrying out day to day work of the post, the appointing authority may, by order in writing, give charge of the vacant post in addition to the duties of his own post, to the senior most employee in the branch present at the station if he is otherwise fit and eligible for promotion.

Provided that such arrangement shall not be made for a period of less than one month and shall not exceed three months which may be extendable by another three months with the approval of the next higher authority or the Federal Tax Ombudsman.

(2) As soon as the current charge of a post is given, a proposal for regular appointment shall be initiated and processed.

20. **Probation.**—(1) A person appointed to a post by initial appointment, transfer or promotion shall be on probation for a period of one year.

(2) The period of probation may be curtailed for good and sufficient reasons, to be recorded by the appointing authority or, if considered necessary, it may be extended for a period not exceeding one year as may be specified at the time of initial appointment or promotion.

(3) On successful completion of the period of probation, the appointing authority shall, by specific order, terminate the probation.

(4) If no order is issued under sub-rule (3), on the expiry of first year of probation, it shall be deemed to have been extended for another year and if no order for further extension is passed after the expiry of extended period of probation, the period of probation shall be deemed to have been completed satisfactorily.

(5) Where in respect of any post, the satisfactory completion of probation includes the passing of an examination, test or course or successful completion of any training, a person appointed on probation to such post who, before the expiry of

the original or extended period of probation, fails to pass such examination, test, course or complete training, as the case may be, shall stand discharged from service or reverted to the post from which he was promoted.

(6) An employee appointed by initial appointment shall not be deemed to have completed his period of probation satisfactorily until his character and antecedents have been verified to the satisfaction of the appointing authority

21. **Confirmation.**—(1) An employee appointed by initial appointment or by promotion or transfer shall, on satisfactory completion of probation, be eligible for confirmation:

Provided that the confirmation shall be made only against a permanent post:

Provided further that two or more employees shall not be confirmed in the same post and at the same time or against a post on which another employee holds a lien:

Provided also that an employee shall not be confirmed on two or more posts at the same time.

(2) An employee shall be considered for confirmation strictly in order of his seniority.

(3) No confirmation shall be made against the post vacated on dismissal, removal or compulsory retirement of an employee until the appeal, if any, against such dismissal, removal or compulsory retirement is finally decided.

(4) Confirmation of an employee in a post shall take effect from the date of occurrence of permanent vacancy or from the date of continuous regular officiation in such post, whichever is later.

22. **Procedure of confirmation.**—(1) The confirmation of an employee shall be made with the approval of appointing authority on the recommendation of the Selection Board or the Selection Committee as the case may be.

(2) The Selection Board or the Selection Committee, as the case may be, shall scrutinize the service record of the employee, including his annual confidential reports and determine his fitness for confirmation.

(3) Where in case an employee, for the time being, is unfit or a disciplinary case is pending against him, the Selection Board or the Selection Committee concerned may defer the case and a vacancy shall be reserved for reconsideration.

(4) When the case of an employee is deferred, he shall be considered for confirmation as soon as the reason for which the deferment had taken place ceases to exist or, if the deferment was due to his being unfit for confirmation, as soon as he earns one more confidential report for a full year.

(5) The confirmation under this rule shall take effect from the date as is specified in accordance with sub-rule (4) of rule 20.

23. Acquisition and retention of lien.—(1) On confirmation on a permanent post, an employee shall acquire a lien on that post and shall retain it during the period when he;

- (a) holds a temporary post other than a post against which he was originally appointed;
- (b) holds a post on foreign service;
- (c) is on leave;
- (d) is called for duty in the armed forces as a reservist;
- (e) is under suspension; and
- (f) is on joining time on transfer to another post.

24. Termination of lien.—(1) The lien of an employee who is reduced in rank or reverted to a lower post as a consequence of disciplinary proceedings, shall be terminated against the post from which he was reduced in rank or reverted to a lower post.

(2) An employee shall cease to hold lien against a post in the Office if he takes up an appointment on selection in a corporation or body setup or controlled by the Federal Government or a Provincial Government or a Private Organization.

(3) Notwithstanding the consent of such employee, his lien on a post in the Office shall not be terminated until he acquires lien on any other post in the Office.

CHAPTER-IV

Seniority

25. Seniority.—For proper administration of a post, the appointing authority shall cause a seniority list of the employees to be prepared, but nothing herein contained shall be construed to confer on an employee any vested right to a particular seniority in a post as the case may be.

26. Seniority in relation to other employees.—(1) Subject to rule 25 above, seniority of an employee shall be reckoned in relation to other employees serving in the Office as provided in these rules.

27. **Seniority list.**—(1) The seniority of an employee on initial appointment to a post shall take effect from the date of regular appointment to the post to which he was initially appointed.

(2) Persons initially appointed through an earlier open advertisement shall rank senior to those appointed through subsequent open advertisement.

(3) If two or more persons are appointed through the same advertisement or selection, their inter se seniority shall be determined in the order of merit assigned to them by the appointing authority and where no merit is assigned, the person older in age shall rank senior.

28. **Seniority on promotion.**—Seniority in post to which an employee is promoted, shall take effect from the date of regular promotion to such post:

Provided that:

- (a) employees selected for promotion to a higher post on an earlier date shall be senior to those selected for such promotion on a later date;
- (b) employees selected for promotion to a higher post in one batch shall, on their promotion to the higher post, retain their inter se seniority as in the lower post; and
- (c) an employee eligible for promotion and who is inadvertently omitted from promotion in the original reference, or whose case is held up on account of circumstances beyond his control, or he was deferred for reasons to be recorded in writing while his juniors were promoted to the higher post, shall, on promotion without having been superseded, take his seniority with the original batch.

29. **Seniority on appointment by transfer.**—Seniority in a post to which an employee is appointed by transfer shall take effect from the date of regular appointment to that post:

Provided that:

- (a) employees belonging to the same post selected for appointment by transfer to a post in one batch shall, on their appointment, be given inter se seniority in the order of their date of regular appointment as in the previous post; and
- (b) employees belonging to posts selected for appointment by transfer to

a post in one batch shall take their inter se seniority in the order of the date of their regular appointment to the post which they were holding before such appointment and where such date is the same, the person older in age shall rank senior.

30. Inter se seniority of employees in the same calendar year.—Employees appointed by transfer in a particular year shall, as a class, be senior to those appointed by promotion or by initial appointment to such posts in that year and employees promoted to higher posts in a particular calendar year shall, as a class, be senior to those appointed by initial appointment to such posts in that year.

CHAPTER-V

Posting and Transfer

31. Liability to serve.—Unless otherwise provided for in these rules, an employee shall be liable to serve in any equivalent post anywhere in Pakistan.

32. Transfer within the Office.—(1) The Secretary in the case of Head Office and the Officer in Charge of the Regional Office concerned may transfer employees holding posts in Basic Pay Scale 16 or below from one post to another within the respective office.

(2) Transfer in the case of employees in Basic Pay Scale 17 and above shall be made by the Federal Tax Ombudsman.

33. Employee to serve for three years for fresh deputation.—(1) An employee who reverts from deputation shall not be considered again for deputation until he has served in the Office for a minimum period of three years.

34. Promotion of an employee on deputation.—An employee on deputation to foreign service in Pakistan, if due for promotion, shall be considered for promotion only after he has resumed duty in the Office and has earned at least one more Confidential Report for full one year.

CHAPTER-VI

Termination, Reversion, Resignation and Retirement

35. Termination of Service.—(1) The services of an employee may be terminated without assigning any reason by the appointing authority during the initial or extended period of probation:

Provided that when such an employee is appointed by promotion on probation, or, as the case may be, is transferred from one post to another post, he

shall be reverted to the post from which he was promoted or transferred, if he holds a lien against the said post.

(2) Where on the abolition of a post or reduction in the number of posts, the service of an employee is required to be terminated, the service of the most junior person shall be terminated.

(3) Notwithstanding the provisions of sub-rule (1), but subject to sub-rule (2), the service of an employee in temporary employment shall be liable to termination on fourteen days notice or pay in lieu thereof.

36. Reversion to lower post, dismissal or removal from service.—

(1) An employee appointed to a higher post on temporary or officiating basis, shall be liable to reversion to his lower post.

(2) No employee shall be dismissed or removed from service or reduced in rank unless his case has been processed as per the rules and the law as mentioned in rule 42.

37. Resignation from service.—(1) Subject to any law for the time being in force, an employee may resign from his post in writing:

Provided that the resignation shall not become effective unless it is accepted by the appointing authority and till such time the employee shall continue to serve and shall not absent himself from duty without proper leave.

(2) If an employee after submission of his resignation withdraws it before it is accepted, the resignation shall be deemed to have been withdrawn.

(3) If an employee withdraws his resignation after its acceptance by the appointing authority but before it becomes effective or before he is relieved, it shall be open to the authority which accepted the resignation to allow the employee to withdraw the resignation.

(4) The resignation of an employee shall not be accepted if any disciplinary or criminal proceedings against him are contemplated or pending.

(5) An employee submitting his resignation shall be required to clear all dues payable by him.

(6) The resignation shall be submitted by the employee through his immediate officer who shall forward it to the appointing authority alongwith the following information:—

- (a) Whether any disciplinary or criminal proceedings are contemplated or are pending against him;
- (b) Whether the employee is required to serve the Office for any specified period in accordance with his terms and conditions of appointment or any bond or undertaking in connection with the grant of leave or training and whether the period of bond or undertaking has expired and if not, whether any money spent on his training is recoverable from him or has been paid by him; and
- (c) Whether any other dues recoverable from him have been paid by him or not.

38. **Retirement.**—(1) An employee shall retire from service:—

- (i) On such date after he has completed twenty five years of service for pension or other retirement benefits as the competent authority may, in the public interest, direct; or
- (ii) Where no direction is given under clause (i) on the completion of sixtieth year of his age.

(2) No direction under clause (i) of shall be made until the employee has been informed in writing of the grounds on which it is proposed to make the direction, and has been given a reasonable opportunity of showing cause against the said direction.

Explanation.—In this rule “competent authority” means the appointing authority prescribed in rule 4 of these Rules.

39. **Employment after retirement.**—A retired employee shall not be re-employed in the Office unless such re-employment is necessary and in the public interest. Such re-employment may be made with the approval of the President of Pakistan.

40. **Acceptance of private and commercial employment.**—If an employee or a retired employee as the case may be seeks employment in any private sector organization during leave preparatory to retirement or before the expiry of two years from the date of retirement, he shall obtain prior approval of the appointing authority as prescribed in rule 4 of these rules.

41. **Acceptance of employment abroad.**—If an employee or a retired employee, as the case may be, seeks employment during leave preparatory to

retirement or after retirement under a foreign government or a foreign agency, he shall obtain prior approval of the appointing authority as prescribed in rule 4 of these rules.

Explanation:—For the purpose of this rule, foreign government means the government of a foreign country and or foreign agency, any office or establishment of diplomatic or consular representative of a foreign government, by whatever name called, and includes any information, public relations, trade or commercial agency, service centre or formation established or maintained by any such government or by any person who is national of a foreign country.

42. **Efficiency, discipline and conduct.**—In the matter of efficiency, discipline and conduct, an employee shall be governed by the Efficiency and Discipline Rules, 1973, the Removal from Service (Special Powers) Ordinance, 2000, and the Government Servants' (Conduct) Rules, 1964, as amended from time to time and such other laws or rules that may come into force subsequently.

43. **Declaration of assets and liabilities.**—(1) Every employee in BPS-17 and above shall, at the time of entering service of the Office, submit a declaration on prescribed form to the Federal Tax Ombudsman or a person authorized by him in this behalf, of all assets, including movable and immovable property, shares, certificates, securities, insurance policies, jewellery etc. having a total value of fifty thousand rupees or more belonging to, or held by, him or any member of his family.

(2) Every employee in BPS-17 and above shall annually submit on prescribed form to the Federal Tax Ombudsman or, the officer authorized by him in this behalf, a return of assets in the month of January and whenever required showing any increase or decrease of the assets as shown in the declaration under sub-rule (1) or, as the case may be, the last annual return.

CHAPTER-VII

Miscellaneous

44. **Application of other rules, etc.**—For matters not specified in the rules, the employees shall be governed by the laws, rules, regulations, orders, instructions, etc. issued by the Government from time to time for Federal Government employees.

45. **Complaints relating to seniority and promotion.**—All complaints relating to seniority or promotions in respect of appointments made before the coming into force of these rules shall be decided in accordance with the provisions of the rules applicable at the time.

46. **Saving.**—(1) Nothing in these rules shall be construed to limit or otherwise abridge the powers of the President to deal with the case of any employee in such manner as may appear to him to be just and equitable provided that where any rule is applicable to the case of an employee, the case shall not be dealt with in any manner less favourable to him than that provided by such rule.

(2) A Review Committee comprising the Federal Tax Ombudsman as Chairman and Secretary, Federal Tax Ombudsman's Secretariat and an Additional Secretary of the Establishment Division will carry out review of any case of appointment made in the Office before coming into force of these rules as is referred to the Committee for final orders of the Federal Tax Ombudsman.

SCHEDULE

S. #	Name of the Post and Grade	Method of appointment	Persons eligible for appointment	Qualifications & Experience	Age Min-Max
(1)	(2)	(3)	(4)	(5)	
1.	Secretary (BPS-22)	Federal Government.			
2.	Director General (BS-20)	1) By Promotion 2) By Direct Recruitment 3) By Transfer	Director (BPS-19) having 17 years service in BPS-17 and above If no suitable candidate is available under (1) the persons possessing qualifications specified in column (4). If no suitable candidate is available under (1) and (2) above, an officer of equivalent rank serving under the Federal or a provincial Government.	(1) Second class or Grade "C" Master's Degree. (2) 17 years experience in a responsible position equivalent to BPS-17 and above in Govt. Deptt. / Autonomous / Semi Govt. Organization in Administration / Finance / Commerce	37-45
3.	Registrar (BPS-20)	(1) By Promotion (2) By Direct Recruitment	Deputy Registrar (BPS-17) having 17 years service in BPS-17 and above. If no suitable candidate is available under (1), the persons possessing qualifications specified in column (4).	(1) Law Graduate at least 2nd class from a recognized university. (2) 5 years experience of working as Additional District & Sessions Judge of High Court. Or	37-45

S. #	Name of the Post and Grade	Method of appointment	Persons eligible for appointment	Qualifications & Experience	Age Min-Max
(1)	(2)	(3)	(4)	(5)	
				An officer of the Supreme Court, High Court / Tribunals with at least 5 years service in BPS-19.	
4.	Director (BPS-19)	1) By promotion	Deputy Director (BPS-18), having 12 years service in BPS-17 and above. Or 7 years service in BPS-18 in case of initial appointment in BPS-18.		
		2) By direct recruitment	If no suitable candidate is available under(1) the persons possessing qualifications specified in column (4).	(i) Second class or Grade "C" Master's Degree or a degree in Law with at least 2nd Class from a recognized university with 12 years experience in a responsible position equivalent to BPS-17 and above in Govt. Deptt. / Autonomous / Semi Govt. Organization in Administration / Finance / Commerce / Tax related matters. Or Qualified Cost & Management Accountant (ICMA) / Chartered Accountant with 5 years of relevant experience working in Govt. / Autonomous / Semi Govt. department dealing with Taxation / Management, printing and publication etc in the same capacity.	32-40
5.	Secretary to FTO (BPS-19)	1) By promotion	Private Secretary (BPS-17) having 12 years service in BPS-17 and above.		
		2) By direct recruitment	If no suitable candidate is available under(1), the persons possessing qualifications specified in column (4).	(i) Second class or grade "C" Master's Degree, with 5 years experience as Private Secretary in BPS-17 or above in Govt. Deptt./ Autonomous/ Semi Govt. Organization. Or (ii) 2nd class Bachelor Degree, with 8 years experience as Private Secretary in BPS-17 or above in Govt. Deptt./ Autonomous/Semi Govt. Organization.	32-40

S. #	Name of the Post and Grade	Method of appointment	Persons eligible for appointment	Qualifications & Experience	Age Min-Max
(1)	(2)	(3)	(4)	(5)	(6)
6.	Deputy Director (BPS-18)	1) By promotion 2) By direct recruitment	Assistant Director (BPS-17) having 5 years service in BPS-17. If no suitable candidate is available under (1) the persons possessing qualifications specified in column (4)	(i) Second class or Grade "C" Master's Degree with 5 years experience in Govt. Department/Autonomous/Semi-Govt. Organization in BPS-17 and above. Or ii) 2nd class Bachelor Degree with 8 years experience in Govt. Deptt. / Autonomous / Semi-Govt. Organization in BPS-17 and above.	25-35
7.	Assistant Director (BPS-17)	1) By promotion 2) By direct recruitment	Assistant (BPS-11) having 8 years service in BPS-11 and above. If no suitable candidate is available under (1) the persons possessing qualifications specified in column (4)	Second class or Grade "C" Bachelor's Degree, preferably with 2 years experience of Establishment work in Govt./Autonomous or semi Govt. Organization in BPS-11 and above.	22-30
8.	Deputy Registrar (BPS-17)	1) By promotion 2) By direct recruitment	Assistant Registrar (BPS-16) having 5 years service in BPS-16 as Assistant Registrar. If no suitable candidate is available under (1) the persons possessing qualifications specified in column (4).	Law Graduate at least 2nd class from a recognized university with 3 years experience of working as Assistant Registrar in a court/tribunal in BPS-11 and above.	22-30
9.	Computer Programmer (BPS-17)	1) By promotion 2) By direct recruitment	Computer Operator (BPS-11) having 8 years service in BPS-11 as Computer Operator. If no suitable candidate is available under (1) the persons possessing qualifications specified in column (4)	(i) Second class or Grade "C" Master's Degree in Computer Science. (ii) Minimum "B" Grade in Computer Programming in two high level languages. (iii) Experience in Computer Programming preferable.	22-30

S. #	Name of the Post and Grade	Method of appointment	Persons eligible for appointment	Qualifications & Experience	Age Min-Max
(1)	(2)	(3)	(4)	(5)	
10.	Private Secretary (BPS-17)	1) By promotion	PA/PS(BPS-16) having 3 years service in BPS-16 as PA/PS Or Appointment to the post shall be made in accordance with the Establishment Division's notification SRO-99(KE)/87 dated 22-10-87 printed at page 46-47 of ESTACODE-2000 as amended from time to time.		
11.	P.A/P.S (BPS-16)	1) By promotion 2) By direct recruitment.	Stenographer (BPS-15) with 5 years service as Stenographer. If no suitable candidate is available under (1) the persons possessing qualifications specified in column (4).	i) Second class or Grade "C" Bachelor's Degree with 3 years experience of working as Stenographer (BPS-15) in Govt. Deptt / Autonomous / Semi-Govt. Organization. Or ii) 5 years as Stenotypist (BPS-12) in Govt. Deptt / Autonomous / Semi-Govt. Organization.	20-28
12.	Assistant Registrar (BPS-16)	By direct recruitment.		Law graduate at least 2nd class from a recognized University with 5 years experience in grade 11 to 15 and above preferably in the tax related matters in Govt./ Autonomous or Semi Govt. Organization.	20-28
13.	Computer Operator (BPS-11)	By direct recruitment		Second class or Grade "C" Bachelor's Degree in Computer Science with 3 years experience as Computer Operator or as Data Processing.	18-25

Note: For the posts in the cadre of Stenographer, Stenotypist, Assistant, UDC, LDC, Driver, D.R., Qasid, Naib Qasid, Frash, and Chowkidar, the Appointment, Promotion and Transfer Rules for the Ministerial Staff etc. under the Federal Govt. issued by the Federal Government from time to time shall be followed.

[F. No. 5(5)/2001-A-1.]

JUSTICE (R)
MUNIR A. SHEIKH,
Federal Tax Ombudsman.

