

**MOST IMMEDIATE
COURT CASE**

C.No.13(46) Lit-HC/ Mgt./2019

Islamabad, the January 06th, 2025

- All Chief Commissioners – Inland Revenue,
- All Chief Collectors – Customs,
- All Director General – Inland Revenue etc.
- All Director General – Customs etc.

Subject: PROVISION OF INFORMATION REGARDING DETAILS OF THE OFFICERS AGAINST WHOM NAB MATTERS ARE PENDING BEFORE THE NAB COURTS AND ANY CONVICTION ORDERS HAVE BEEN PASSED AGAINST THEM

I am directed to refer to the above cited subject and to forward herewith the Order of Hon'ble High Court of Sindh, Sukkur Bench dated 11.12.2024 in which the Hon'ble High Court has issued directions to FBR, seeking information /details of the officers against whom NAB cases are pending before the NAB Courts and also if any conviction orders have been passed against them. In case any conviction order was passed against them by the court, what subsequent action was taken against them by the FBR and its field formations. The operative part of the Order is reproduced as under: -

“This evident lacks of communication between FBR and NAB authorities, resulted in a scheme wherein the appellant enjoyed perks and position against which he was convicted. This case raises concerns that FBR employees, in similar cases as that of the appellant, who were also convicted by Accountability Court, may potentially have been reinstated to their previous positions.”

2. In compliance to the Hon'ble High Court Order dated 11.12.2024, all field formations are therefore, required to comply with the Order of High Court and furnish reports to the Board by 10.01.2024 positively. Copy of the reports may also be sent by email to Secretary Legal-HR on bkniazi2017@gmail.com.

Encl: **As above.**


(**ZEESHAN NAZIR KHAN**)
Secretary Legal-HR)
Tel: 9207664

Copy to: -

- The Chief M/HR-IR, FBR, Islamabad.
- The Chief M/HR-Customs, FBR, Islamabad.



Constitution Avenue
Islamabad - Pakistan
www.cbr.gov.pk

NAB CASE
Viz: APPEAL
Aginst - Judgment
Reference No. 08/2015

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IN THE HIGH COURT OF SINDH BENCH AT SUKKUR.

^{NAB}
Criminal Appeal No. D- of 2017

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Dhani Bux S/o Ameer Bux,
Khorro, R/o Present Confined at C.P.I
Sukkur. Appellant

VERSUS

The State. Respondent

Offence U/S 9 & 10 NAO 1999
Reference No. 08/2015.

CRIMINAL APPEAL U/S 32 OF NATIONAL
ACCOUNTABILITY ORDINANCE 1999 R/W SECTION
410 CRIMINAL PROCEDURE CODE

Pl. part upon file
23/12/24
SS(HC-1402)

ORDER SHEET
IN THE HIGH COURT OF SINDH BENCH AT SUKKUR
Cr. Accountability Appeal No.D 21 of 2017
Cr. Accountability Appeal No.D 23 of 2017
C.P No.D 111 of 2022

RB

Date _____ Order with signature of Judge _____

1. For hearing of main case.

11.12.2024

Mr. Mukesh Kumar G. Karara, Advocate for the Appellant Dhani Bux, present on bail, in Cr. Accountability Appeal No.D-23 of 2017
Mr. Sheeraz Fazal, associate of Mr. Nisar A. Bhanbharo, Advocate for the Appellant Rab Nawaz Khuhro, present on bail, in Cr. Accountability Appeal No.23 of 2017

M/s. Mujeeb-ur-Rehman Soomro, Adnan Arshad Jatol and Bahwaluddin Shaikh, SPPs NAB

Mr. Karim Bux Janwari, Assistant Attorney General along with Waqas Akram, Investigating Officer, NAB and Muhammad Ejaz Khan, Director (FBR), Directorate of Internal Audit (IR), Southern Region, Karachi

Mr. Irfan Mir Halepota, advocate has filed his representation memo along with a report in compliance of earlier order on behalf of officer namely Muhammad Ejaz Khan, Director, Directorate of Internal Audit, Inland Revenue, South Region, Karachi, which is taken on record. Contents of compliance report do not meet with the directions contained in our order dated 14.11.2024. While the case as narrated by the learned Counsel for the Appellant Dhani Bux is that he was never suspended from his services, therefore, he rejoined his position since the trial Court's judgment dated 24.02.2017 was suspended by this Court vide order dated 11.05.2017 however, the FBR's version is that they were not informed about any judgment passed against the accused persons in particular, Dhani Bux, who was an FBR employee. Since provision of Section 15 of NAO, 1999 clearly stipulates that if conviction is awarded, the convictee is not to hold any public office for specified period, we do not see any merit in any of these assertions.



Representative of FBR has also furnished numerous copies of orders passed by the appellant Dhani Bux during the tenure of his reassignment, which are taken on record. The Court has further informed that finally the Appellant Dhani Bux has been suspended through Notification dated 20.11.2024 and the proceedings have already been commenced vide letter dated 19.11.2024, directing him to immediately deposit all amount of

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salaries and benefits taken by him into Government Treasury from 25.01.2018 to date.

This evident lack of communication between FBR and NAB authorities, resulted in a scheme wherein the appellant enjoyed perks and position against which he was convicted. This case raises concerns that FBR employees, in similar cases as that of the appellant, who were also convicted by Accountability Court, may potentially have been reinstated to their previous positions. The officer present states that such exercise would be made and action under Section 15 of NAO, 1999 would be taken against all such convictees and reports including copies of notifications would be furnished to this Court before the next date of hearing.

Office is directed not to place this matter before a bench in which one of us Mr. Justice Khadim Hussain Tunio, is a member.

To come up on 21.01.2025. Office to place a signed copy of this order in captioned connected matters.

1 / *Kol- Zulfiqar Ahmad Khan*
qade
Kol- Khadim Hussain Tunio
qade
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Red To True Copy

Faisal Mumtaz/PS



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