

**GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL PAKISTAN POST OFFICE, ISLAMABAD**



DIRECTOR GENERAL'S CIRCULAR NO. 10

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PART-I

APPOINTMENTS, PROMOTIONS, POSTING AND TRANSFERS OF OFFICERS OF PAKISTAN POST OFFICE

I. TRANSFER / POSTING IN THE CADRE OF PRIVATE SECRETARY (BPS-17) OF DIRECTORATE GENERAL, PAKISTAN POST, ISLAMABAD.

Consequent upon promotion as Private Secretary (BPS-17) vide Dte General, PPO, Islamabad Notification No. CP. 3-1/2016 dated 20-08-2020 as well as in the interest of service, the competent authority has been pleased to order the following transfer / posting in the cadre of Private Secretary (BPS-17) in the Directorate General, Pakistan Post Office, Islamabad with immediate effect and until further orders:-

SL. NO.	NAME OF OFFICERS	POST HELD	POST AGAINST WHICH POSTED
1.	Mr. Rafi-ud-Din	Asstt. Private Secretary (BPS-16) to Addl. Director General (A&F) Dte, General PPO, Islamabad	Private Secretary (BPS-17) to Addl. Director General (A&F) Dte- General PPO, Islamabad
2	Mr. Muhammad Akbar	Asstt. Private Secretary to Dy. DG (Admn) Dte- General, PPO, Islamabad	Private Secretary (BS-17) to Dy. DG (Admn) Dte- General PPO, Islamabad
3	Mr. Abdul Hakeem	Asstt. Private Secretary (BPS-16) to Addl. Director General, (FS) Dte- General PPO, Islamabad	Private Secretary BPS-17) to Addl. Director General (FS) Dte- General PPO, Islamabad

2. Usual charge reports should be submitted to all concerned.

{No. P(1) 17-19/2012 (Pt)

Dated: 20-08-2020}

Islamabad, the 20-08-2020

II. NOTIFICATION.

No. CP. 3-1/2016. On the recommendations of Departmental Promotion Committee formulated in its meeting held on 20-08-2020 and with the approval of the competent authority, the following Assistant Private Secretaries (BS-16) are promoted to the post of Private Secretary (BS-17) in the Directorate General, Pakistan Post, Islamabad on regular basis with effect from the date they actually assume the charge:-

S. No.	Name of officials	Remarks
1.	Mr. Rafi-ud-Din	Promoted as Private Secretary (BS-17) on regular basis.
2.	Mr. Muhammad Akbar	Promoted as Private Secretary (BS-17) on regular basis.
3.	Mr. Abdul Hakeem	Promoted as Private Secretary (BS-17) on regular basis.

2. The above named officers will be on probation for a period one (01) year. This period may be further extended by another one year, if considered necessary by the competent authority in terms of Rule 21 (1) (2) and (4) of the Civil Servant (Appointment, Promotion and Transfer Rules 1973).

The Manager,
Printing Corporation of Pakistan Press,
University Road,
KARACHI.

Islamabad, the 09th September, 2020

III. NOTIFICATION.

No. CP. 3-1/2014. Having been recommended by the Departmental Promotion Committee, and with the approval of the competent authority viz Deputy Director General (Admn), Dte-General, Pakistan Post, Islamabad Mr. Muhammad Israr, Stenotypist (BPS-14) Dte- General, Pakistan Post, Islamabad is promoted to the post of Assistant Private Secretary (BPS-16), Dte-General, Pakistan Post, Islamabad on regular basis with effect from the date he actually assumes the charge.

2. The above named officer will be on probation for a period of on (01) year from the date he actually assumes charge of the post of Assistant Private Secretary (BPS-16). This period may be further extended by another one year, if considered necessary by the competent authority in terms of Rules 21 (1) (2) and (4) of the Civil Servants (Appointment, Promotion and Transfer) Rules, 1973.

The Manager,
Printing Corporation of Pakistan Press,
University Road,
Karachi.

PART-II
RULES AND REGULATION

I. CIVIL PETITION NO. 58-L/2017 FILED BY PPO V/S MR. MUHAMMAD SHAKIR AGAINST JUDGMENT DATED 07-11-2016 OF THE FST LAHORE PASSED IN APPEAL NO. 133 (1) /2016-563 (R) CS/2015 BEFORE SUPREME COURT OF PAKISTAN.

Mr. Muhammad Shakir Ex-Postal Clerk of Sialkot Region was imposed upon the penalty of “Reduction in pay of minimum stage for seven years” on the allegations of misappropriation of Govt. money. On departmental representation the above penalty was modified into “Removal from Service” by the Appellate authority after issuing show cause notice to the Appellant hence due process of law was observed.

2. On appeal, Federal Service Tribunal Lahore vide Judgment dated 07-11-2016 converted the said major penalty of “Removal from Service” into “Reduction in pay at minimum stage for seven years” hence CPLA was filed by the Department in the Supreme Court against the Judgment of FST. The Supreme Court of Pakistan while setting aside the FST Judgment made the following observations: -

.....Thus we find that the Tribunal has seriously erred in its judgment that no reasons were assigned for enhancement of penalty upon the respondent. Such reasons are mentioned in the notice dated 14-01-2015 and they apparently, seem to be just and fair. The case against the respondent being of misappropriation of the Government funds and such being admitted also, as the respondent himself has refunded the misappropriated mount to the department thus, he could not be retained in service.

3. The authorities and appellate authorities must watch the disciplinary proceedings and ensure that officials / officers, against whom allegations of misappropriation/ fraud are proved, may not be retained in service, and if any official is retained in service in violation of the Judgment of the Supreme Court then disciplinary action would be initiated against the said departmental authority.

4. The above judgment of Supreme Court of Pakistan is hereby circulated for information and guidance to in-corporate the relevant portions of the judgment in the departmental para-wise comments to be filed in the Courts of Law/FST on behalf of Federation of Pakistan in case corruption and embezzlement.

5. This issues with the approval of the **Director General** and the same may be acknowledged, circulated and strictly complied with.

{No. Law. 2-152/2015(Lit-II)
Dated: 18-08-2020}

FEDERAL SERVICE TRIBUNAL, LAHORE BENCH
1-Fane Road, Lahore.

Dated.....

To,

Mr. Muhammad Shakir, R/o Village Sorangian AD (I)
P.O Sam, Tehsil Peshawar, Distt. Sialkot.

NOTICE

Subject:- Copy of the orders passed by the tribunal in appeal No. 133 (L)-16, Filled by M. Shakir, Against P.P.O.

A certified copy of the Judgment / order passed by the Tribunal in the above noted case sent herewith for information/ compliance.

By order

(Rashid Ahmad Siddiqui)
Deputy Registrar)

Judgment Sheet
IN THE, FEDERAL SERVICE TRIBUNAL, LAHORE.
Appeal No. 133 (012016
563 (R) CS/2015

Date of institution : 10.03.2015
03-02-2016
Date of Hearing : 07-11-2016
Date of Judgment : 07-11-2006

Before: Syed Nasir Ali Shah and
KaziAfaq Hossain, Members

Appellant: **Muhammad Shakir**, Ex- Postal Clerk, resident of Village Sorangian Post
Office same Tehsil Pasrur District Sialkot

Respondents 1.Divisional Superintendent Postal Services Sialkot
2.Deputy Postmaster General Postal Region, Sialkot

Present: Sh. Iqbal Mahmood Anjum, Advocate alongwith the appellant
Mr. Ehsan-ul-Haq Mughal, Standing counsel for respondents
Mr. Hassan Mujtaba, ASPOs as DR

JUDGMENTS

SYED NASIR ALI SHAH, MEMBER: While posted as Clerk Deska HPO the appellant was departmentally proceeded against under the provisions of the Removal from Service (Special Powers) Ordinance, 2000 on the following allegations:-

No.1 MISAPPROPRIATION OF GOVT. MONEY WORTH RS. 340.800/ BY MAKING PAYMENTS IN 14 INVALID FSP ACCOUNTS AT DASKA HPO.

While working as Treasurer / Clerk Bait-ul-Mal, Daska HPO, you Mr. Muhammad Shakir misappropriated the amount of Rs. 340,000/- by milking payments in 142 invalid FSP Accounts to the same beneficiary twicely / thricley on the same date.

No. 2 FAILURE TO SIGN / GET SINGED THE FSP LEDGERS.

You Mr. Muhammad Shakir, Ex- Treasurer / Clerk Daska HPO failed to sign / Get Signed the FSP ledger from the Senior Postmaster Daska HPO while schedules of FOP payments prepare by you.

No. 3 INEFFICIENCY.

Allegation No. 1&2 involves you as inefficient to perform your legitimate duties according to the prescribed Rules of the Department.

2. The appellant in is reply to the Charge Sheet/ Show Cause Notice controverted the allegations. An Inquiry Officer was appointed to probe into the matter.

3. On receipt of inquiry Report in which the allegation against the appellant stood proved he was served with a Show Cause Notice. The appellant in his reply to the Show Cause Notice

again controverted the allegations. An opportunity of personal hearing afforded to the appellant which he did not avail. Thereafter vide impugned order dated 25.04.2014, after noticing that the appellant had voluntarily returned the amount Rs. 340800/-, respondent No. 1 proceeded to impose major penalty of “reduction in pay of minimum stage for seven years” upon the appellant. The suspension period was treated as leave of the kind due. Against this penalty the appellant filed departmental representation to respondent No. 2, Deputy Postmaster General Postal Region, Sialkot. The latter issued a notice dated 14.01.2015 to the appellant for the enhancement of the sentence. The appellant in his reply to the said notice again controverted the allegations. Thereafter vide impugned order dated 18.2.2015 major penalty of removal from service was imposed upon the appellant.

4. Driven by this the appellant brought this appeal by inter alia maintaining that the impugned orders are illegal void and unjustified. It was also maintained that while enhancing penalty no cogent reasons were put forwarded by the respondent No. 2. The appellant thus prayed for the setting aside of the impugned orders with consequential relief of reinstatement into service with back benefits.

5. The appeal was resisted by the respondents. It was inter alia maintained that serious “allegations which were leveled against the appellant were proved during inquiry and as such the impugned / Penalty was rightly imposed upon him.

6. We have heard the learned counsel for the parties and gone through the available record with their able assistance.

7. It has been contended by the learned counsel for the appellant that while issuing notice for enhancement of penalty no cogent reason was mentioned by respondent No. 2 and as such the impugned orders are not sustainable in law. As against this learned Standing counsel has supported the impugned orders.

8. It is pertinent to mention that respondent No. 2 being appellate Authority was clothed with the powers to enhance the sentence imposed upon the appellant by the competent Authority. But in *G.M. Pakistan Railways v. Muhammad Rafique* (2013 SCMR 372) and *Secretary, Government of the Punjab (C&W) and other v. Ikramullah and 5 others* (2013 SCMR 502) it was held that while enhancing the penalty the Authority is required to specify the reasons for the proposed enhancement.

9. Now it has to be seen whether any cogent reasons were given by the Authority for the enhancement of the penalty. Notice of enhancement of penalty deed 14.01.2015 has been placed on the record operative part of which reads as under:-

“..... I being to appellate authority, gone through the whole case including inquiry report, reached the conclusion that the penalty of “Reduction in pay at minimum stage for seven years” awarded by thy DSPS Sialkot Division vide his memo No. B-1/DP/Muhammad Shakir/14 dated 25.04.2014 does not commensurate with the gravity of offence. Hence the undersigned is of the new to enhance the aforesaid penalty under Rule 113 of PO Manual Vol-II (Civil Servant Rules 1973).”

10. From the above it is unmistakably clear that no mast, for the proposed / enhancement of penalty was given. Not only this it has to be seen, whether while enhancing the penalty any reason was not forward. A perusal of the impugned order dated 18.02-2015 reveals that the consideration which weighed with the Authority in enhancing the penalty was that “the appellant with blemished service record. A punishment of “Stoppage of increment for two years” was

awarded to him on “account of using forged PT stamps at Daska HPO vide DSPS Sialkot memo No. D-I/DP/Muhammad Shakir /14 dated 10.06.2014. Moreover, he is also involved in misappropriation of Govt. money Rs. 209000/- by making payment in FSP invalid accounts and disciplinary action in this context is under process with the unit officer.”

11. From the above it would be seen that the penalty of “Stoppage of increment for years” was awarded to the appellant for his acts of omission and commission. The same cannot form a ground for awarding the penalty in this case as it will amount to double jeopardy. The other circumstance which was considered by the Authority was that disciplinary action against the appellant is under process. We wonder how this is circumstance could prevail upon the Authority when the matter is still under process. This being the position the appellate Authority was not justified in enhancing the penalty awarded to the appellant by the competent Authority respondent No. 1.

12. This bring us to the penalty of “reduction in pay at minimum stage for seven years” imposed the appellant by respondent No. 1. A perusal of the impugned order reveals that the main allegation against the appellant was he had misappropriated an amount of Rs. 34,800/-. This amount is shown to have been returned by the appellant. This tends to show that the appellant had admitted his guilt and as such the aforesaid penalty was justifiable imposed upon the appellant.

13. For the foregoing reasons we dispose of this appeal by / Modifying the penalty of removal from service to major penalty of “*reduction in pay at minimum stage for seven years*”. *Resultantly the appellant will be reinstated into service*. The intervening period will be treated as leave of the kind due. No order as to costs.

Member

Member

Page 8 of 8

II. FILING & CONSIDERING OF CPLA ON BEHALF OF FOP THROUGH DG PPO ISLAMABAD AGAINST THE JUDGMENT DATED 20-02-2017 PASSED BY THE FST LAHORE IN APPEAL NO. 118 L CS-2011 FILED BY MUHAMMAD BOOTA VS PPO BEFORE THE SUPREME COURT OF PAKISTAN ISLAMABAD.

Muhammad Boota Ex-Postal Clerk Thokar Niaz Baig Post Office was dismissed from service on 26-01-2011 on the charges of misappropriation of Govt. funds. The appellant filed an appeal before the FST Lahore against the order of dismissal.

2. The FST Lahore vide Judgment dated 20-02-2018 (Annex-A) set aside the penalty and Para-8 and 9 of the said Judgment is reproduced as under:-

“.....The appellant is simply 4 Clerk and it may not be believed that a Clerk may commit such illegalities without the help of the senior officials / officers Postmaster, Assistant Superintendent etc whose names are also mentioned in the Inquiry Report in the negative sense. Without establishing an exact amount of misappropriation and misconduct on the part of the appellant, he may not be punished.

Mr. Ghulam Murtaza a co-accused of the appellant has already been reinstated. The penalty imposed upon him has been set aside. Article 25 of the Constitution requires equal treatment of law of all. The appellant is entitled to the same treatment.

3. The Department filed CPLA before the Supreme Court of Pakistan against the above referred Judgment. The Supreme Court of Pakistan vide order dated 06-05-2020 set aside the impugned Judgment of FST dated 20-02-2018 (Annex-B) with the following observations:-

“..... We are also not impressed by the argument of learned counsel for the Respondent that the Respondent having served the department for a considerable period of time and on the basis of the fact that his co-accused Ghulam Murtaza has been compulsorily retired from service deserves to be treated leniently. We are in no manner of doubt that where the charge of misappropriation of public money stands established against an officer, there is no room for extending leniency and where the Law prescribes a penalty for misconduct of this nature the Tribunal lacks Jurisdiction to interfere in findings so categorically recorded by the departmental authorities which are duly supported by documentary as well as oral evidence which has undergone the process of properly conducted inquiries In which all due process rights were available to the Respondent and he had an opportunity to defend himself.

4. The authorities and appellate authorities must watch the discipliner, proceedings and ensure that officials / officers, against whom allegations of misappropriation / fraud are proved, may not be retained in service, and if any official is retained in service in violation of the Judgment of the Supreme Court then disciplinary action would be initiated against the said departmental authority.

5. The above judgment of Supreme Court of Pakistan is hereby circulated for information and guidance to in-corporate the relevant portions of the judgment in the departmental pare-wise comments to be filed in the Courts Law/ FST on behalf of Federation of Pakistan in case of corruption and embezzlement.

6. This issued with the approval of the **Director General** and the same may be acknowledged, circulated and strictly complied with.

{No. 2-134/2011(Lit-II)

Dated: 09-09-2020}

FEDERAL SERVICE TRIBUNAL, LAHORE BENCH

1-Fane Road, Lahore

Date

To,

Mr. Muhammad Boota S/o Faqir Hussain
R/o Tayyab Medical Store, Mushtaq Tour, FaujDaddian Stop,
GanjBaksh Park, Bank Road, Lahore.

NOTICE.

Subject:- COPY OF THE ORDERS PASSED BY THE TRIBUNAL IN APPEAL NO. 118
(L) CS-11.

FILED BY: Muhammad Boota

Against PPO

A certified copy of the judgment / order passed by the Tribunal in the above noted cases is sent herewith for information / compliance.

By order

(Rashid Ahmad Siddiqui)
Deputy Registrar

Judgment sheet

IN THE FEDERAL SERVICE TRIBUNAL, LAHORE

Appeal No. 118 (L) CS/2011

Date of Institution : 25.05.2011
Date of Hearing : 20.02.2018
Date of Judgment : 20.02.2018

**Before: Ch. Shahid Naseer, and
Mr. Manzoor Ali Khan, Members**

Appellant: **Muhammad Boota** son of Faqir Hussain, ex-Clerk, Post Office Batapur, Lahore.
Resident of Tayyab Medical Store, Mushtaq Town, FaujiGaddian Stop,
GunjBukhsh Park, Bund Road, Lahore.

Versus

1. Divisional Superintendent Postal Service, Lahore Division, Lahore
2. Deputy Postmaster General, Lahore Region, Lahore through Divisional Superintendent Postal Service, Lahore Division, Lahore.

Present: Mr. Wajahat Abbas Khan, Advocate alongwith the appellant.
Mr. Ehsan-ul-Haq Mughal, A.A.G for the respondents
Syed Abid Ali, Town Inspector as DR

JUDGMENT.

CH. SHAHID NASEER, MEMBER: Appellant Muhammad Boota has assailed the order dated 26-1.2011 whereby he was dismissed from service. The fact in brief are that while the appellant was posted as Clerk in Batapur Post Office, a Show Cause Notice dated 21.08.2006, under the provisions of the Removal from Service (Special Powers) Ordinance, 2000, was issued to him in respect of the period while posted as PT Clerk in Thokar Niaz Baig Post Office on the allegation that he did not show vehicles transferred from other Post Offices and allotted parallel serial numbers for registration. To his co-accused, Ghulam Murtaza, Postmaster, a separate Show Cause Notice was issued about the embezzlement of Rs. 624,760/-. Out of this Appellant was dismissed from service vide order dated 16.09.2006. Against that a departmental appeal was moved which was rejected on 19.06.2007. The said impugned orders were challenged before the Federal Service Tribunal and he was reinstated vide order dated 04.01.2010 with it direction as under:-

“The result is that the appellant is reinstated into service. The respondents are directed to hold a regular inquiry against him, to be completed within a period of four months from the date a copy of the judgment is received in the office of the responder.”

A copy of the aforesaid order was delivered in the office of respondent No. 1 on 7.1.2010 and the appellant was reinstated service on 15.1.2010. The inquiry proceedings were started on 5.7.2010 and the same were concluded **on .11.2010** about 11 months after the receipt of the order dated 4.1.2010 passed by this Tribunal. Meanwhile application was moved to this Tribunal for the extension of a period of the inquiry which was turned down vide order dated 6.9.2010. In the Inquiry Report the appellant was held responsible for embezzlement of Rs. 1,481,195/- while in the, Show Cause Notice he was held responsible of Rs. 2,962,389/-. In the impugned order of dismissal the embezzled amount is Rs. 2,962,389/-. The amount which was attributed to Ghulam Murtaza, co-accused was also added to the amount, attributed to the appellant and clean chit was issued to Ghulam Murtaza, co-accused. The Inquiry Report dated 10.12.2010 was submitted by the Inquiry Committee and a Show Cause Notice dated 15.12.2010 was issued to the appellant. Subsequently an Order dated 26.1.2011 for the dismissal from Government service with immediate effect was passed, which was challenged through a departmental appeal which could not be disposed of, hence this appeal.

2. The appellant has contended that the order dated 26.1.2011 passed by respondent Not is based on conjectures and surmises as embezzled amount has not been properly worked out,

therefore, there are many discrepancies in this regard Neither the inquiry was property conducted nor he ever worked as PT Clerk at Thokar Niaz Baig Post Office.

3. Against the impugned order dated 20.01.2011 the appeal was filed by the appellant in the Federal Service Tribunal which was decided on 28.12.2011 with the observation:-

“8. Mr. Ghulam Murtaza, a co-accused of the appellant, has already been reinstated. The penalty imposed upon him has been set aside. Article 25 of the Constitution requires equal treatment of law to all. The appellant is entitled to the same treatment”.

9. In the above circumstances, we allow the appeal and set aside the penalty imposed upon the appellant. He is reinstated into service with back benefits.”

4. The respondent- Department challenged the impugned Judgment dated 28.12.2011 before the Hon’ble Supreme Court of Pakistan and the instant matter was received back the following observation:-

“4. In this view of the matter, The Federal Service Tribunal was not justified to brush aside the entire inquiry as, prima facie, substantial embezzlement was established to have been made from the public fund in the hands of the respondent, and therefore, appeal is allowed. The impugned judgment is set aside and service appeal shall be deemed to be pending. The Tribunal is directed to hear the parties and decide the appeal preferably within a period of three months.”

In the light of the order of the Honorable Supreme Court of Pakistan, the appeal of the appellant has been revived and the matter is required to be discussed in the Scenario of the impugned order dated 26.1.2011.

5. To rebut the contentions of the appellant, the respondents have Maintained that this Tribunal on 04.01.2010 reinstated the appellant in service and directed to conduct a regular inquiry against him. In compliance thereof, an Inquiry Committee was constituted just to trace out the facts related to misappropriation of an amount of Rs. 4,256,819/, Having completed the inquiry, against the appellant an amount of Rs. 2962389/- has been proved as misappropriated. Subsequently he was dismissed from service on 26.1.2011. The appellant filed a departmental appeal which has been rejected vide order dated 14.5.2011. The respondents have further maintained that the appellant has been declared guilty regarding the misappropriation of the said huge amount. The inquiry was properly conducted. Hence the instant appeal be dismissed.

6. Arguments heard and perused the record.

7. For accurate disposal of this, appeal it is better to write down history of this case in brief. On 21.08.2006, a Show Cause Notice was issued to the appellant, in which he was directed to submit his written statement and in response, he submitted his Defence statement on 6.9.2006 passed it Miss ZubaidaKhanum, Divisional Superintendent Postal Service, Lahore, Division Lahore imposed penalty of “**Dismissal from Government service,**” with immediate effect. In

the said order it has been very mentioned that (a) “An amount of Rs. 624760/- (Rs. 607460/- being the entwine of APT/WHT/P/Tax and Rs. 17300/- being the amount MRP) was misappropriation Rs. 312380/- (Rs. 303730)/-, being the amount of MVT/IT/PT and Rs. 8650/- being the amount of MPR) being the 5% amount and (b) lie along with Mr. Ghulam Murtaza Postmaster committed the irregularities in connection with the certain P.O numbers and thus caused huge loss to Govt. the amount of which could not be calculated due to the incomplete particulars given by him. “It means according to the order dated 16.9.2006, 1150 appellant caused monetary loss to the Government amounting to Rs. 312380/-. Against the said order dated 16.09.2006, a departmental appeal was filed which rejected on 19.06.2007. The said impugned orders were challenged before this Tribunal wherefrom vide judgment dated 4.1.2010 was passed, the relevant para is given below:-

“5. For the above reasons, we accept the appeal and set aside the impugned order of the competent authority and also of the appellate authority. The result is that the appellant is reinstated into service. The respondents are directed to a regular inquiry against him, to be completed within a period of four months from the date a copy of the judgment is received in the office of the respondents.”

In the light of the said judgment the respondent Department issued an order of inquiry dated 18.02.2010, therein it has an early mentioned that the “misappropriated Rs. 44256819/- in MVT/IT/ PT & MPR on the below mentioned registration books (while working as clerk Niaz Baig Thokar P.O Lahore w.e.f 01-05-2002 to 30.09.2004.” A copy was endorsed to Syed Yasir Ali Wasti, Tariq Mehmood and Muhammad Yousaf, Members of the inquiry Committee with request to complete the inquiry proceedings and submit the report at the earliest. Here a point to be noted that in the first Show Cause Notice, as mentioned above, was only related to misappropriation of its 312380/- and while order of 4.1 irregular inquiry was passed at the very outset, the amount of misappropriation has been increased as Rs. 4,256,819/-. It is difficult to ascertain how the said amount was calculated with such confidence before completing the inquiry. In the light of this order, inquiry was conducted and the statement of some employees of the Post Office were recorded and finally in the findings the accused was found to be responsible for misappropriation of an amount of Rs. 148,195/-. The profound perusal of the inquiry transpires that the names of Ghulam Murtaza and Waheed Afzal are repeatedly being mentioned that they committed some irregularities and illegalities prior and during the posting period of the appellant at the Post Office Thokar Niaz Baig. From the inquiry also reflects that Waheed Afzal and Ghulam Murtaza of Thokar Niaz Baig Post Office were also remained involved in some illegal acts. But against them there is no notion on the record except the one information that Ghulam Murtaza ex-Postmaster has been reinstated who was the co-accused of the appellant. One further interesting point in this case is that cite findings of the Inquiry Committee reflects misappropriation of amount of Rs. 148,195/- and in the Show Cause Notice dated 15.12.2010 issued by Farhan Ali Mirza, DSPS it has been mentioned that “The Inquiry Committee proved the misappropriation amounting to Rs. 2,962,389/- in respect of allegation No. i of said charge sheet/order of inquiry gain & you. The allegations No.ii to vii were fully proved as well, vide its inquiry report dated 10.12.2010. The appellant submitted reply and finally Farhan Ali Mirza, DSPS being Competent Authority imposed major penalty of dismissal from Government service, with immediate effect with the direction that the amount misappropriated Rs. 2,962,389/- as proved against him by the Inquiry Committee must be recovered from him through concerned authorities. From the record and the evidence as recorded so many discrepancies and contradictions have come to light. Against the appellant no sound and convincing proof has been

produced before the Inquiry Committee which is also admitted therein that the relevant record / registers were also not produced nor the alleged fictitious signatures got verified by the hand-writing expert. Moreover, the most interesting and confusing point is that at the very outset the misappropriate amount about 312,380/-. The other huge amount as calculated before conducting inquiry was Rs. 4,256,189/- and in the findings the misappropriated amount was mentioned as Rs. 1,481,895/-, but the order for the recovery of Rs. 49,52,389/- has been passed by the Competent Authority **44efrom** it transpires that he has not properly gone through the Inquiry Report and the relevant record.

8. The appellant is simply a clerk and it may not be believed that Clerk may commit such illegalities without the help of the senior officials / officers Postmaster, Assistant Superintendent etc whose names are also mentioned in the Inquiry Report in the negative sense. Without establishing an exact amount of misappropriation and misconduct on the part of the appellant, he may not be punished.

9. Mr. Ghulam Murtaza co-accused of the appellant has already been reinstated. The penalty imposed upon him has been set aside. Article 25 of the Constitution requires equal treatment of law to all the appellant is entitled to the same treatment.

10. For the foregoing reasons, accepting the instant appeal, the impugned orders are set aside and the appellant is reinstated in service with all the back benefits.

11. No order as to costs.

Member

Member

IN THE SUPREME COURT OF PAKISTAN
(Appellant Jurisdiction)

Present:

Mr. Justice Gulzar Ahmed, HCJ
Mr. Justice Ijaz ul Ahsan

Civil Appeal No. 2095 of 2019

DS Postal Services, Lahore, etc.

Appellant (s)

VERSUS

Muhammad Boota

Respondent (s)

For the Petitioner (s)

Ch. Amir Rehman, Add. AGP
Mian Asghar Ali, DAG
Syed Razaqat H. Shah, AOR
Shahnawaz Bhatti, ASC

Date of Hearing

06-05-2020

ORDER

IJAZ-UL-Ahsan, J. This appeal with leave of the Court is directed against a judgment of the Federal Service Tribunal, Lahore (“**the Tribunal**”) dated 20.02.2018. Through the impugned judgment, while accepting an Appeal bearing No. 118 (L) / CS of 2011 filed by the Respondent, order of the departmental authorities dated 26.01.2011 dismissing him from service was set aside and he was reinstated in service with all back benefits.

2. Leave to appeal was granted by this Court vide order dated 13.12.2019 in the following terms.

“We have heard the learned Deputy Attorney General. The respondent was dismissed from service on the basis of embezzlement of the further Thokar Niaz Baig, Post Office. Although a regular inquiry was conducted in which he was guilty of misappropriation of the funds but as there was a confusion regarding exact amount of misappropriation committed by the respondent the learned.

Tribunal founds such reason to have not proved the case of the embezzlement by the respondent, more so for the reason that one Ghulam Murtaza who was co-accused was reinstated. Learned, DAG contends that the factor of commission of embezzlement is not disputed but only of it is under some confusion on account non-working out the exact embezzlement of funds by the relevant authority and that Ghulam Murtaza though was reinstated on the order of the Tribunal but subsequently he again committed embezzlement on which he was compulsorily retired and thus is no more in service.

2. Contentions raised by the learned Deputy Attorney General require consideration. Leave to appeal is granted to consider, inter alia, the same. The appeal shall be heard on the available record but the parties are allowed to file additional documents within a period of one month. As the matter relates to service, the office is directed to fix the same expeditiously preferably after three months.”

3. Briefly stated the facts necessary for disposal of this appeal are that while posted as a Clerk in Batapur Post Office, Lahore, the Respondent was served with a show cause notice dated 21.08.2006 under the provisions of Removal from Service (Special Powers) Ordinance, 2000. It was stated in the show cause notice that while posted as PT Clerk in Thokar Niaz Baig Post Office, Lahore he did not show the vehicles transferred from other Post Offices in the records and allotted parallel serial numbers for registration. It was further alleged that he in connivance with his co-accused namely Ghulam Murtaza, Postmaster, had embezzled large amounts of public money. After various inquiries each one of which found the Respondent guilty of misappropriation, he was dismissed from service vide order dated 16.09.2006. His departmental appeal was also rejected on 19.06.2007. The Respondent challenged the said order before the Tribunal which reinstated him vide order dated 04.01.2010 with the following directions.

“The appellant is reinstated into service. The respondents are directed to hold a regular inquiry against him, to be completed with a period of four months from the date a copy of the judgment is received in the office of the Respondent.”

In compliance with the order of the Tribunal dated 04.01.2010, **denovo** inquiry was conducted wherein a large number of witness were examined and the Respondent also participated in the said inquiry and produced defence evidence. After consideration of all material collected by the Inquiry Committee, the embezzled mount was directed to be recovered from the Respondent and major penalty of dismissal from service was recommended to be imposed upon him. Based on such inquiry, a show cause notice was issued to the Respondent on 10.12.2010 followed by another notice dated 15.12.2010, after hearing the Respondent, again challenged the order of dismissal before the Tribunal which set aside the order of dismissal on the ground that since the inquiry could not be completed within the time given by the Tribunal i.e. of four months, the inquiry report had no credibility in law and the penalty imposed on the basis of such inquiry report had no credibility in law and the penalty imposed on the basis of such inquiry report could not sustain. The order of the Tribunal was challenged before this Court by the Appellants and this Court vide order dated 26.10.2017 allowed the appeal in the following terms:

“In this view of the matter, the Federal Service Tribunal was not Justified to brush aside the entire inquiry as, prima Juate substained embezzlement was established to have been made from the public funds in the hands of the Respondent, therefore, appellant allowed. The impugned judgment in set aside and Service Appeal shall be deemed to be pending. The Tribunal is directed to hear the parties and decide the appeal preferably which a period of three months.”

4. In post remand proceedings, the Tribunal once again allowed the appeal, set aside the order of the departmental authorities and reinstated the Respondent in service with all back benefits.

5. The learned Additional Attorney General for Pakistan assisted by the learned Deputy Attorney General submits that being the custodian of Government funds, the Respondent had admittedly embezzled and misappropriated substantial sums of money. He adds that the Tribunal has based its findings on presumptions, surmises and conjectures and as such the impugned judgment passed by it is not sustainable in the eyes of law. He further submits that the entire tenor of the judgment of the Tribunal is that there are discrepancies and contradictions in figures of the alleged misappropriated amounts which show that no sound or convincing proof has been produced Before the Inquiry Committees furnishing basis for finding the Respondent guilty of the charge. The learned Law Officer has taken us through the contents of each and every inquiry report to argue that the Tribunal has totally misread the documents, mixed up the facts and arrived at conclusions which are patently incorrect and contrary to the record. He further submits that the co-accused of the Respondent namely Ghulam Murtaza, ex-Postmaster being no longer in service having been compulsorily retired in some other matter cannot furnish basis for finding that the Respondent was innocent and had wrongly been penalized.

6. Learned counsel for the Respondent on the other hand has defended the impugned judgment. He submits that there were patent discrepancies and contradictions in the findings recorded by different inquiries. He has placed on record a fact finding inquiry report data 29.10.2018. Which indicates that a different amount is liable to be recovered from the Respondent compared to the amount mentioned in the show cause notice. He further submits that the Respondent has served the department for a considerable period of time and deserves to be treated at par with his co-accused Ghulam Murtaza, referred to above.

7. We have heard the learned counsel for the parties and gone through the material available on the record with their assistance. The record indicates that the in repeated inquiries the Respondent was consistently found involved in misappropriation of large sums of money from the Government exchequer. The show cause notice, termination letter and the findings recorded in the inquiries all pointed to the same figure which was duly supported by the relevant records that were examined and re-examined by successive inquiry officers and inquiry Committees and constituted basis for their findings that the Respondent was directly involved in misappropriation and embezzlement of Government funds.

8. Further, the department went to send pains in conducting various inquiries against the Respondent and others who were involved in misappropriation and embezzlement, examined charge number of witnesses who were allowed to be cross-examined by the Respondent. On the basis of such voluminous record and time and efforts spent by the successive inquiry officers who had no bias or **ill-will** Against, the Respondent he was found guilty of misappropriation. We have not found any discrepancy in the records which have been attached with the appeal as well as placed on record by learned counsel for the Respondent through CMA, NO. 2037 of 2020. We are convinced that the Tribunal has misread the record and arrived at conclusions on the basis of presumptions, surmises and conjectures which are not supported by any material on record.

9. As far as the inquiry report of 2018 is concerned, the same is of no help to the Respondent in view of the fact that the said report is only a fact finding report which had nothing to do with the formal inquiry against the Respondent. It is not under challenge and has not undergone judicial scrutiny. Even otherwise, it is irrelevant for the purpose of these proceedings and does not prove the Respondent to be innocent. Further, it has never been used against the Respondent as such it cannot be considered in support of the assertions repeatedly made by the

Respondent that there were discrepancies in amounts said to have been misappropriated. Even otherwise, if at all the figures have slightly changed, such change has sufficiently been explained by the learned Law Officers by stating that on discovery of fresh vouchers and other material the figures have accordingly been adjusted upwards or downwards, However, change of figures does not in any way negate or dilute the conclusions of various inquires which have unanimously found the Respondent guilty of misappropriation of Government funds.

10. We are also not impressed by the argument of learned counsel for the Respondent that the Respondent having served the department for a considerable period of time and on the basis of the fact that his co-accused Ghulam Murtaza has been compulsorily retired from service deserves to be treated leniently. We are in no manner of doubt that were the charge of misappropriation of public money stands established against an officer, there is no room for extending leniency and where the law prescribes a penalty for misconduct of this nature the Tribunal Lacks jurisdiction to interfere in findings so categorically recorded by the departmental authorities which are duly supported by documentary as well as oral evidence which has undergone the process of properly conducted inquiries in which all due process rights were available to the Respondent and he had ample opportunity to defend himself.

11. We have repeatedly held in a number of judgments that although the Tribunal has power to alter the penalties awarded by the departmental authorities, such pore must always be supported by sound meaning bases upon legal principles. We find that the impugned judgment falls much short of meeting that awarded. We therefore find that the judgment of the Tribunal is not sustainable on facts, is clearly based upon misreading of the record and is not supported by due application of recognized principles of law on the subject and cogent reasoning which is the benchmark of a judicial verdict.

12. Above are the reason for our short order of even date which for case of reference is reproduced below:

“We have heard the learned counsel for the parties and examined the material available on record. For reasons to be recorded separately. This appeal is allowed, the impugned judgment dated 20.02.2018 passed by the Federal Service Tribunal, Lahore is set aside, and order dated 26.01.2011 imposing major penalty of dismissal from service upon the Respondents is restored.

Certified to be True Copy

Senior Court Associate
Supreme Court of Pakistan
Islamabad.

**PART-III
POSTAL AND EXPRESS SERVICE.**

Nil

PART-IV
POSTAL SAVINGS, AGENCY FUNCTIONS AND SPECIAL
FINANCIAL SERVICES.

I. REVISION IN RATES OF NATIONAL SAVINGS SCHEMES (NSSs).

Kindly find enclosed copies of Finance Division's Notifications Nos. F.20 (I) GS-1/20 i 6-976. 077. 075, 079 and 982. Dated 03-08-2020 regarding revision of rates of SSCs, RICs, SSAs, DSCs, & SFOAs (Ord) with effect from August, 2020 till further notification.

2. In view of the above said revision in the rate of profit, it has been decided that the existing stock of blank Regular Income Certificates and Defence Savings Certificates, may now be used by affixing rubber stamp on top left corner containing the words **“Issue 54 issue 52 and issue 50”**respectively. Moreover, rubber stamps containing the **revised rates** may also be affixed on all the Certificates invariably before their issuance. Till preparation of the rubber stamps for the purpose, the above words and revised rates be written in bold letters in red ink on the reverse of the certificates. Further, copies of Finance Division's Notifications of revised rates on National Savings Schemes must be placed at prominent place / Notice Board of all GPOs / HPOs / POs / for information of general public / investors.

3. The Postmasters General, / Dy. Postmaster General and the Inspection Authorities are requested to check compliance of the above instructions during their visit in GPOs/HPOs / POs.

{No. Sav. 2-19/2020
Dated: 13-08-2020}

**TO BE PUBLISHED IN PART-II OF THE GAZETTE OF
PAKISTAN-EXTRA ORDINARY**

Government of Pakistan
Finance Division
(Budget Wing)

Islamabad, the 3rd August, 2020

NOTIFICATION.

S.R.O (1) 12020. In exercise of the powers conferred by sub-rule (1) and (2) of rule 7 of An Special Savings Certificates Rules, 1990, Finance Division is pleased to direct that the profit payable on the Special Savings Certificates (Registered) issued with effect from 4th August 2020 till further notification shall be as follows:-

1. Profit payable on Special Savings Certificates (Registered):
(62) On Certificates Purchased With Effect From 4th August, 2020 Till Further Notification (Issue-54)

(In Rupees)

Period	Rs. 500	Rs. 1,000	Rs. 5,000	Rs. 10,000	Rs. 50,000	Rs. 100,000	Rs. 500,000	Rs. 1,000,000
1 st 6 months	17.00	34.00	170.00	340.00	1,700.00	3,400.00	17,000.00	34,000.00
2 nd 6 months	17.00	34.00	170.00	340.00	1,700.00	3,400.00	17,000	34,000.00
3 rd 6 months	17.00	34.00	170.00	340.00	1,700.00	3,400.00	17,000.00	34,000.00
4 th 6 months	17.00	34.00	170.00	340.00	1,700.00	3,400.00	17,000.00	34,000.00
5 th 6 months	17.00	34.00	170.00	340.00	1,700.00	3,400.00	17,000.00	34,000.00
6 th 6 months	18.00	36.00	180.00	360.00	1,800.00	3,600.00	18,000.00	36,000.00

2. In case the profit earned on or after the 1st February, 1992 on Special Savings Certificates (Registered) is not drawn on due date, the undrawn profit will automatically stand invested with effect from the date of accrual and the profit payable for different periods of six months shall be as shown below:-

(63) On Certificates Purchased With Effect From 4th August, 2020 Till Further Notification (issue-53).

Profit already drawn for the period of	Profit payable on a Registration of each hundred Rupees on completion period of					
	6 Months	1 Year	1 ½	2 Years	2 ½ Years	3 Years
Nil	3.400	6.916	10.550	14.307	18.193	22.409
1 st 6 months	-	3.400	6.916	10.550	14.307	18.193

2 nd six months	-	-	3.400	6.916	10.550	14.507
3 rd 6 months	-	-	-	3.400	6.916	10.750
4 th 6 months	-	-	-	-	3.400	7.116
5 th 6 months	-	-	-	-	-	3.600

No. F.20 (1)GS-I/2016-976}

(Sajjad Azhar)
Joint Secretary (B-III)

The Manager,
Printing Corporation of Pakistan Press,
Islamabad.

**TO BE PUBLISHED IN PART-II OF THE GAZETTE OF
PAKISTAN-EXTRA ORDINARY**

Government of Pakistan
Finance Division
(Budget Wing)

Islamabad, the 3rd August, 2020

NOTIFICATION

S.R.O (1)/2020: IN EXERCISE OF THE POWERS CONFERRED by rule 6 of the Regular Income Certificates Rules, 1993, the Finance Division announces that monthly profit payable on the Regular Income Certificates issued with effect from 4th August, 2020 till further notification shall be as follows:

(58) On a Regular Income Certificate of the following denomination purchased with effect from 4th August, 2020 till further notification (Issue-52), as shown against each:-

	Denomination	Profit Payable (Rupees)
a	Rs. 50,000	325.00
b	Rs. 100,000	650.00
c	Rs. 500,000	3,250.00
d	Rs. 1,000,000	6,500.00
e	Rs. 5,000,000	32,500.00
f	Rs. 10,000,000	65,000.00

{No. F.20 (1) GS-I/2016-977}

The Manager,
Printing Corporation of Pakistan Press,
Islamabad.

**TO BE PUBLISHED IN PART-II OF THE GAZETTE OF
PAKISTAN –EXTRA ORDINARY**

Government of Pakistan
Finance Division
(Budget Wing)

Islamabad, the 3rd August, 2020

NOTIFICATION

S.R.O (1) 12020:- In exercise of the powers conferred by sub clause (1) and (2) of clause (e) of rule 30-E of the Post Office Savings Bank Rules, Finance Division is pleased to direct that the rate of profit payable on the deposits made in Special Savings Accounts with effect from 4th August, 2020 till further notification shall be as follows:-

(Z:35) On deposits (principal amount) made with effect from 4th August, 2020 till further Notification:-

- (i) For each of the first five periods 3.40% per half year
Of completed six months. (6.80% per annum)
- (ii) For the last period of completed 3.60% per half year
Six months (7.20% per annum)

2. In case, the profit earned on or after 1, February, 1992 is not drawn on due date, the undrawn profit shall automatically stand invested with effect from the date of accrual and the profit payable for different periods of six months shall be as shown below:-

(62) **On deposits (Principal amount) made with effect from 4th August, 2020 till further notification.**

Profit already drawn for the period of	Profit payable on a Registration of each Hundred Rupees on completion of period of					
	6 Months	1 Year	1 ½ Years	2 Years	2 ½ Years	3 Years
Nil	3.400	6.916	10.550	14.307	18.193	22.409
1 st 6 months	-	3.400	6.916	10.550	14.307	18.393
2 nd 6 months	-	-	3.400	6.916	10.550	14.507
3 rd 6 months	-	-	-	3.400	6.916	10.750
4 th 6 months	-	-	-	-	3.400	7.116
5 th 6 months	-	-	-	-	-	3.600

{No. F.20 (1) GS-1/2016-978}

(Sajjad Azhar)
Joint Secretary (B-III)

The Manager,
Printing Corporation of Pakistan Press,
Islamabad.

**TO BE PUBLISHED IN PART-II OF THE GAZETTE OF
PAKISTAN- EXTRA ORDINARY**

Government of Pakistan
Finance Division
(Budget Wing)

Islamabad, the 3rd August, 2020

NOTIFICATION

S.R.O. (1)/2020:- In exercise of the powers conferred by rule 44 of the Defence Savings Certificates Rules, 1966, the Finance Division announces that amounts payable (including profit) on the certificates issued with effect from 4 August, 2020 till further notification shall be as follows:-

46. **On Certificates purchased with effect from 4th August, 2020 till further notification (Issue-50).**

(In Rupees)

Period completion of	500	1,000	5,000	10,000	50,000	100,000	500,000	1,000,000
1 years	515	1,030	5,150	10,300	51,500	103,000	515,000	1,030,000
2 years	535	1,070	5,350	10,700	53,500	107,000	535,000	1,070,000
3 years	560	1,120	5,600	11,200	56,000	112,000	560,000	1,120,000
4 years	595	1,190	5,950	11,900	59,500	119,000	595,000	1,190,000
5 years	640	1,280	6,400	12,800	64,000	128,000	640,000	1,280,000
6 years	695	1,390	6,950	13,900	69,500	139,000	695,000	1,390,000
7 years	765	1,530	7,650	15,300	76,500	153,000	765,000	1,530,000
8 years	860	1,720	8,600	17,200	86,000	172,000	860,000	1,720,000
9 years	980	1,960	9,800	19,600	98,000	196,000	980,000	1,960,000
10 years	1,125	2,250	11,250	22,500	112,500	225,000	1,125,000	2,250,000

{No. F. 20(1) GS-I/2016-979}

(Sajjad Azhar)
Joint Secretary (B-III)

The Manager,
Printing Corporation of Pakistan Press,
Islamabad.

**TO BE PUBLISHED IN PART-II OF THE GAZETTE OF
PAKISTAN-EXTRA ORDINARY**

Government of Pakistan

Finance division

(Budget Wing)

Islamabad, the 3rd August, 2020

NOTIFICATION.

S.R.O. (1) /2020:- In exercise of the powers conferred by rule 29 of the Post Office Savings Bank Rules, the Finance Division announces that the rate of profit payable on the deposits made in Savings Bank Accounts with effect from 4th August, 2020 till further notification shall be as follows:-

1. Rate of profit applicable on accounts opened in terms of rule 29 of the aforesaid rules:

(29) On accounts where withdrawals are made through other than cheques; **remains unchanged i.e. 5.50 per annum.**

{No. F. 20 (1) GS-I/2016-9821

(Sajjad Azhar)
Joint Secretary (B-III)

The Manager,
Printing Corporation of Pakistan Press,
Islamabad.

**TO BE PUBLISHED IN PART-II OF THE GAZETTE OF
PAKISTAN-EXTRA ORDINARY**

Government of Pakistan
Finance Division
(Budget Wing)

Islamabad, the 3rd August, 2020

NOTIFICATION.

S. R.O (I)/2020:- In exercise of the powers conferred by rule 9 (1) of the Shuhada's Family Welfare Account Rules, 2018, the Finance Division announces that the rate of profit on monthly balances maintained in Shuhada's Family Welfare Account shall be 10.32% per annum with effect from 4th August, 2020, till further notification.

2. Profit shall be calculated on daily balances maintained in a calendar month and shall be payable on or after the first day of next calendar month.

{No. F. 20 (1) GS-I/2016-983}

(Sajjad Azhar)
Joint Secretary (B-III)

The Manager,
Printing Corporation of Pakistan Press,
Islamabad.

II. REVISION IN RATES OF NATIONAL SAVINGS SCHEMES (NSSs).

Kindly find enclosed copies of Finance Division's Notifications Nos. F.20 (1) GS-1/2016-1120, 1121, 1122 and 1123 dated 03-08-2020 regarding revision in rates of SSCs, RICs, SSAs & DSCs. with effect from 28th August, 2020 till further notification.

2. In view of the above said revision in the rate of profit, it has been decided that the existing stock of blank Regular Income Certificates and Defence Savings Certificates. may now be used by affixing rubber stamp on top left corner containing the words "**Issue 54, Issue 53 and Issue 51**" respectively Moreover, rubber stamps containing the **revised rates** may also be affixed on all the Certificates invariably before their issuance. Till preparation of the rubber stamps for the purpose, the above words and revised rates be written in bold letters in red ink on the reverse of the certificates. Further copies of Finance Division's Notifications of revised rates on National Savings Schemes must be placed at prominent place / Notice Board of all GPOs / HPOs / POs for information of general public / investors.

3. The Postmaster General and the Inspection Authorities are requested to check compliance of the above instructions during their visit to GPOs / HPOs / POs.

{No. 2-19/2020
Dated: 02-09-2020}

**TO BE PUBLISHED IN PART-II OF THE GAZETTE OF
PAKISTAN- EXTRA ORDINARY**

Government of Pakistan
Finance Division
(Budget Wing)

Islamabad, the 27th August, 2020

NOTIFICATION.

S.R.O. (1)/2020:- In exercise of the powers conferred by sub-rule (1) and (2) of rule 7 of the Special Savings Certificates Rules, 1990, Finance Division is pleased to direct that the profit payable on the Special Savings Certificates (Registered) issued with effect from 28th August, 2020 till further notification shall be as follows:-

1. Profit payable on Special Savings Certificates (Registered):

(63) On Certificates Purchased With Effect From 28th August, 2020 Till Further Notification (Issue-55)

(in Rupees)

Period	Rs. 500	Rs. 1,000	Rs. 5,000	Rs. 10,000	Rs. 50,000	Rs. 100,000	Rs. 500,000	Rs. 1,000,000
1 st 6 months	19.00	38.00	190.00	380.00	1,900.00	3,800.00	19,000.00	38,000.00
2 nd 6 months	19.00	38.00	190.00	380.00	1,900.00	3,800.00	19,000.00	38,000.00
3 rd 6 months	19.00	38.00	190.00	380.00	1,900.00	3,800.00	19,000.00	38,000.00
4 th 6 months	19.00	38.00	190.00	380.00	1,900.00	3,800.00	19,000.00	38,000.00
5 th 6 months	19.00	38.00	190.00	380.00	1,900.00	3,800.00	19,000.00	38,000.00
6 th 6 months	21.50	43.00	215.00	430.00	2,150.00	4,300.00	21,500.00	43,000.00

2. In case the profit earned on or after the 1 February, 1992 on Special Savings Certificates (Registered) is not drawn on due date, the undrawn profit will automatically stand invested with effect from the date of accrual and the profit payable for different periods of six months shall be as shown below:-

(64) On Certificates Purchased With Effect From 28th August, 2020 till Further Notification issue-54)

Profit already drawn for the period of	Profit payable on a Registration of each Hundred Rupees on completion of period of					
	6 Months	1 Year	1 ½ Years	2 Years	2 ½ Years	3 Years
Nil	3.800	7.744	11.837	16.085	20.493	25.569
1 st 6 months	-	3.800	7.744	11.837	16.085	20.993
2 nd 6 months	-	-	3.800	7.744	11.837	16.858
3 rd 6 months	-	-	-	3.800	7.744	12.337
4 th six months	-	-	-	-	3.800	8.244
5 th 6 months	-	-	-	-	-	4.300

{No. F.20 (1) GS-I/2016-1120}

The Manager,
Printing Corporation of Pakistan Press,
Islamabad.

**TO BE PUBLISHED IN PART-II OF THE GAZETTE OF
PAKISTAN-EXTRA ORDINARY**

Government of Pakistan

Finance Division

(Budget Wing)

Islamabad, the 27th August, 2020

NOTIFICATION.

S.R.O (1)12020:- In exercise of the powers conferred by rule 6 of the Regular Income Certificates Rules, 1993, the Finance Division announces that monthly profit payable on the Regular Income Certificates issued with effect from 28th August, 2020 till further notification shall be as follows:

(59) On a Regular Income Certificate of the following denomination purchased with effect from 28th August, 2020 till further notification (Issue-53), as shown against each:-

	Denomination	Profit Payable (Rupees)
a	Rs. 50,000	335.00
b	Rs. 100,000	670.00
c	Rs. 500,000	3,350.00
d	Rs. 1,000,000	6,700.00
e	Rs. 5,000,000	33,500.00
f	Rs. 10,000,000	67,000.00

{No. F.20(1) GS-I/2016-1121 }

(Muhammad Hassan)
Section Officer (Borrowing)

The Manager,
Printing Corporation of Pakistan Press,
Islamabad.

TO BE PUBLISHED IN PART-II OF THE GAZETTE OF
PAKISTAN- EXTRA ORDINARY

Government of Pakistan
Finance Division
(Budget Wing)

Islamabad, the 27th August, 2020

NOTIFICATION.

S.R.O (1) 12020:- In exercise of the powers conferred by sub clause (1) and (2) of clause (e) of rule 36 –E of the Post Office Savings Bank Rules, Finance Division is pleased to direct that the rate of profit payable on the deposits made in Special Savings Accounts with effect from 28th August, 2020 till further notification shall be as follows:-

1. Rate of profit applicable on accounts opened in terms of rule 36-E of the aforesaid Rules:

(Z 36) On deposits (principal amount) made with effect from 28th August, 2020 till further Notification:-

- | | | |
|------|--|--|
| (i) | For each of the first five periods
Of completed six months. | 3.80% per half year
(7.60% per annum) |
| (ii) | For the last period of completed
six months | 4.30% per half year
(8.60% per annum) |

2. In case, the profit earned on or after 15th February, 1992 is not drawn on due date, the undrawn profit shall automatically stand invested with effect from the date of accrual and the profit payable for different period of six months shall be as shown below:-

(63) On deposits (principal amount) made with effect from 28th August, 2020 till further notification.

Profit already drawn for the period of	Profit payable on a deposit of each Hundred Rupees on completion of period of					
	6 Months	1 Year	1 ½ Years	2 Years	2 ½ Years	3 Years
Nil	3.800	7.744	11.837	16.085	20.493	25.569
1 st 6 months	-	3.800	7.744	11.837	16.085	20.993
2 nd 6 months	-	-	3.800	7.744	11.837	16.858
3 rd 6 months	-	-	-	3.800	7.744	12.337
4 th 6 months	-	-	-	-	3.800	8.244
5 th 6 months	-	-	-	-	-	4.300

{No. F.20 (1) GS-I/2016-1122}

(Muhammad Hassan)
Section Officer (Borrowing)

The Manager,
Printing Corporation of Pakistan Press,
Islamabad.

**TO BE PUBLISHED IN PART-II OF THE GAZETTE OF
PAKISTAN- EXTRA ORDINARY**

Government of Pakistan
Finance Division
(Budget Wing)

Islamabad, the 27th August, 2020

NOTIFICATION.

S.R.O (1)/2020:- In exercise of the powers conferred by rule 44 of the Defence Savings Certificates Rules, 1966, the Finance Division announces that amounts payable (including Profit) on the certificates issued with effect from 28 the August, 2020 till further notification shall be as follow:-

47. On Certificates purchased with effect from 28th August, 2020 till further notification (Issue-51).

Period completion of	500	1,000	5,000	10,000	50,000	100,000	500,000	1,000,000
1 years	515	1,030	5,150	10,300	51,500	103,000	515,000	1,030,000
2 years	535	1,070	5,350	10,700	53,500	107,000	535,000	1,070,000
3 years	560	1,120	5,600	11,200	56,000	112,000	560,000	1,120,000
4 years	595	1,190	5,950	11,900	59,500	119,000	595,000	1,190,000
5 years	640	1,280	6,400	12,800	64,000	128,000	640,000	1,280,000
6 years	695	1,390	6,950	13,900	69,500	139,000	695,000	1,390,000
7 years	765	1,530	7,650	15,300	76,500	153,000	765,000	1,530,000
8 years	860	1,720	8,600	17,200	86,000	172,000	860,000	1,720,000
9 years	980	1,960	9,800	19,600	98,000	196,000	980,000	1,960,000
10 years	1,130	2,260	11,300	22,600	113,000	226,000	1,130,000	2,260,000/-

{No.F.20 (1)GS-I/2016-1123}

(Muhammad Hassan)
Section Officer (Borrowing)

The Manager,
Printing Corporation of Pakistan Press,
Islamabad.

**TO BE PUBLISHED IN PART-II OF THE GAZETTE OF
PAKISTAN-EXTRA ORDINARY**

Government of Pakistan
Finance Division
(Budget Wing)

Islamabad, the 27th August, 2020

NOTIFICATION

S.R.O (1) /2020:- In exercise of the powers conferred by Rule 10 of the Short- Term Savings Certificates Rules 2008, the Finance Division announces that the profit payable on Short Term Savings Certificates of the following maturities issued with effect from 28th August, 2020 till further notification shall be as follows:-

Denomination In (Rupees)	Profit on Maturity (In Rupees)		
	3 months	6 months	12 months
10,000.00	165.00	340.00	680.00
50,000.00	825.00	1,700.00	3,400.00
100,000.00	1,650.00	3,400.00	6,800.00
500,000.00	8,250.00	17,000.00	34,000.00
1,000,000.00	16,500.00	34,000.00	68,000.00
5,000,000.00	82,500.00	170,000.00	340,000.00
10,000,000.00	165,000.00	340,000.00	680,000.00

{No. F.20 (1) GS-I/2016-1124}

(Muhammad Hassan)
Section Officer (Borrowing)

The Manager,
Printing Corporation of Pakistan Press,
Islamabad.

PART-V
FINANCE AND BUDGET / ACCOUNTS

I. RATE OF MARK-UP ON STATE PROVIDENT FUND I.E. GENERAL PROVIDENT FUND FOR THE FISCAL YEAR 2019-2020.

Kindly find enclosed herewith a copy of the Finance Division (Budget Wing) letter No. F 8 (I)GS-I/2018-1054 dated 18.08.2020 on the subject noted above for information and further necessary action at your end.

3. Necessary amendments/ addition may be made in the relevant records, rather considered necessary.

{No. B.1-8/2020
Dated: 21-08-2020}

No. F.8 (1) GS-I/2018-1054
Government of Pakistan
Finance Division
(Budget Wing)

Islamabad, the 18th August 2020

From: Muhammad Hassan,
Section Officer (Borrowing)
Tel: 9204700

To: The Controller General of Accounts,
Islamabad.

Subject:- **RATE OF MARK-UP ON STATE PROVIDENT FUND I.E GENERAL
PROVIDENT FUND FOR THE FINANCIAL YEAR 2019-20**

Dear Sir,

I am directed to convey that the rate of mark-up on State Provident Fund, i.e. General Provident Fund (GP Fund) for the financial year 2019-2020 is as under:-

Financial year	Rate of Mark-up
2017-2018	11.70%
2018-2019	14.35%
2019-2020	12.00%

Yours truly,

(Muhammad Hassan)
Section Officer (Borrowing)

PART-VI
GENERAL

I. The Pakistan Post Department regrets to announce the sad demise of Hafiz Qamar Ud-Din, Naib Qasid (BPS-03), Directorate General Pakistan Post Office Islamabad on 19-08-2020. He was born on 06-03-1967 and joined service as Naib Qasid on 24-04-1997 during service he performed his duties satisfactorily.

2. While expressing profound sense of grief on the death of late Hafiz Qamar Ud-Din, Naib Qasid (BPS-03), the Director General of Pakistan Post conveys his deep sympathy and condolence to the members of the bereaved family. May Allah rest his soul in peace.

No. Admn/H-9 (iv)
Dated: 04-09-2020}