**<u>Pakistan Information Commission</u>**
**<u>Government of Pakistan</u>**
# <u>Order</u>
**Appeal No 5204-12/2025**
**Murtaza Hashim**
**Vs**
**Ministry of Finance**

March 11, 2026 None present.

2. Information furnished by the public body vide letter dated 09-02-2026 which was shared with the applicant vide notice dated 11-02-2026 under RGL No. 170311570. No objection has been received from the applicant. It appears that the applicant is satisfied with the response of the public body. No further proceedings are required. The appeal stands disposed of. Copy of the order be sent to both the parties.

**Ijaz Hassan Awan**
Information Commissioner

**Shoaib Ahmad Siddiqui**
Chief Information Commissioner

# **Pakistan Information Commission**
# **Government of Pakistan**
## **Order**

**Appeal No 4894-08/2025**
**Imam Bakhsh**
**Vs**
**Ministry of Interior**

March 11, 2026

Mr. Fahad Munir, Section Officer, FIA present on behalf of public body.

2. The appeal was decided vide order dated 18-11-2025, whereby the Joint Secretary / Public Information Officer (PIO) was directed to furnish the required information to the applicant as well as to the Commission within 10 days. A copy of the said order was also conveyed to the concerned officer. However, till date the said order has not been implemented.

3. On 13-01-2026, while responding to the show cause notice, the Joint Secretary, Ministry of Interior, once again claimed exemption under Section 16(1)(c)(i) of the Right of Access to Information Act, 2017. The Commission, however, turned down the said request. Subsequently, the public body filed a review petition against the order of the Commission, claiming the same exemption which had already been agitated in the written reply to the show cause notice. The Commission dismissed the review petition and again directed the Joint Secretary / Public Information Officer (PIO) to provide the required information to the applicant within 10 days.

4. Today, the representative of the public body has furnished a letter addressed to the applicant, whereby only the information relating to the applicant himself has been shared. The applicant has also been informed that the remaining information is exempt under Section 16(c)(i) of the Right of Access to Information Act, 2017. This clearly indicates that the public body sit on the judgement of the Commission dated 18-11-2025 and has refused to comply with the directions of the Commission.

5. In the given circumstances, the Commission has no option but to proceed under Section 20 of the Right of Access to Information Act, 2017 against the Joint Secretary, Ministry of Interior, being the Designated Official / PIO, for non-implementation of the order of the Commission.

6. Accordingly, let a show cause notice be issued to the Joint Secretary, Ministry of Interior, Designated Official / PIO, to show cause as to why penalty may not be imposed and proceedings under Section 20(1)(f) of the Right of Access to

Information Act, 2017, be not initiated against him for non-implementation of the order of the Commission.

7. Copy of this show cause notice shall also be sent to the Secretary, Ministry of Interior for information.

8. Adjourned for hearing on 22-04-2026.

**Ijaz Hassan Awan**
Information Commissioner

**Shoaib Ahmad Siddiqui**
Chief Information Commissioner

# Pakistan Information Commission
# Government of Pakistan
# Order

**Appeal No 5035-10/2025**

**Muhammad Ilyas**
**Vs**
**Federal Board of Revenue (FBR)**

Date:

March 11, 2026

Syed Shabih Haider, Deputy Director, FBR and Muhammad Arif, Second Secretary, FBR present on behalf of applicant.

2. The applicant vide his information request dated 25-07-2025 addressed to Public Information Officer / Secretary (Compliance) / Taxpayers Services, Wing, FBR required the following information / record

***i Copy of the CREST Discrepancy Report through which the Department / FBR claims that the tax fraud in question was already available or detected prior to C.No.1(65391)(Ops-II)/2024/75293-R dated 16 June, 2025. (Letter copy enclosed).***

***ii. Copy of any notice, show cause, or other legal correspondence issued by the FBR or Inland Revenue authorities to the tax-evading company M/s Northern Toolings Private Limited prior to, or independent of, the whistleblower's disclosure, specifically based on the CREST discrepancy report.***

3. Allegedly, the said information was not provided to the applicant within the time prescribed under the law; therefore, the applicant filed the present appeal.

4. Upon filing of the appeal and after issuance of notice, the public body, vide letter dated 17-11-2025, forwarded a copy of letter dated 13-11-2025 issued by the Second Secretary (ST Operations-II), FBR, whereby exemption from disclosure of the requested information was claimed under the relevant provisions, including Section 216 of the Income Tax Ordinance, 2001. A copy of the said reply was shared with the applicant, who filed a rejoinder contesting the plea of the public body.

4. In response to the said rejoinder, another reply was furnished by the public body vide letter dated 16-02-2026. In paragraph 4 of the said reply, it was submitted that the FBR had already provided sufficient information including the total amount of sales tax reported by the

CREST software at Serial Nos. 4 and 5 of Table No. 1 of the enclosed letter. It was further added that the required details about CREST discrepancy reported falls within the scope of confidential information under Section 56B of the Sales Tax Act, 1990, read with Section 216 of the Income Tax Ordinance, 2001 and is exempted from disclosure under Section 16 of the Right of Access to Information Act, 2017. A copy of the said reply was again shared with the applicant, who contested the plea of the public body and submitted that the FBR had only shared extracted figures from the CREST discrepancy report and are unlawfully withholding the actual Computerized Risk-based Evaluation of Sales Tax (CREST) software report.

5. The Commission has examined the information request, the written replies furnished by the public body from time to time, and the rejoinders filed by the applicant. The Commission has also heard the arguments of the applicant and the representatives of the public body and has examined the relevant provisions of the law.

6. It is noted that the information required by the applicant is held by the public body, and possession of the said information has not been denied. Although the public body has shared extracted figures of the CREST discrepancy report, the applicant is not satisfied with the same and has objected that the data provided is manually prepared, whereas he has specifically requested a computerized copy of the CREST discrepancy report, along with copies of show cause notices and other legal documents issued by the FBR to the concerned tax evader M/s Northern Toolings Private Limited.

7. The representative of the public body has relied upon Section 56B of the Sales Tax Act, 1990, which provides that any information acquired under any provision of the said Act shall be treated as confidential and that no public servant, expert or an auditor appointed under Section 32B, shall disclose such information except as provided under Section 216 of the Income Tax Ordinance, 2001.

8. The Commission has already held in a number of appeals that the provisions of Section 56B of the Sales Tax Act, 1990 are not absolute, particularly in view of Section 25 of the Right of Access to Information Act, 2017, which provides that:

> ***"The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force."***

9. The Right of Access to Information Act, 2017 was promulgated in the year 2017, whereas the Sales Tax Act, 1990 was promulgated much earlier. After the coming into force of the Right of Access to Information Act, 2017, no amendment has been made in Section 56B of the Sales Tax Act, 1990 to exclude the operation of the Right of Access to Information Act, 2017. Therefore, the plea of the public body seeking

exemption under Section 56B of the Sales Tax Act, 1990 read with Section 216 of the Income Tax Ordinance, 2001 is not sustainable and is hereby turned down.

10. Accordingly, in view of the above discussion, the appeal is allowed. The Public Information Officer / Secretary (Compliance) / Taxpayers Services, Wing, FBR is directed to furnish the required information to the applicant as well as to the Commission within ten (10) days of receipt of this order.

11. Before parting with this order, the Commission would like to draw the attention of the Head of the Public Body i.e. Chairman, FBR to the Preamble of the Right of Access to Information Act, 2017, which reflects the Government's belief in transparency in order to reduce corruption and inefficiency in Government and to promote sound economic growth. Adoption of transparency in such matters of default would assist the public body in the recovery of public revenue and would also enhance the economic profile of the country.

12. A copy of this order shall also be sent to the Dr. Syed Tauqir Hussain Shah, Adviser to the Prime Minister, Prime Minister's Office, and the Chairman, FBR for information and necessary action.

13. Adjourned for hearing on 28-04-2026.

**Ijaz Hassan Awan**
Information Commissioner

**Shoaib Ahmad Siddiqui**
Chief Information Commissioner

**<u>Pakistan Information Commission</u>**
**<u>Government of Pakistan</u>**
## <u>Order</u>
**Appeal No 5185-12/2025**
**Nadir Khan**
**Vs**
**National Accountability Bureau (NAB)**

March 11,2026 Shafqat Munir Special Prosecutor Mr Birj Lala Dossani, Director (Media) NAB, present on behalf of public body.

2. The applicant, vide information request dated 17-11-2025, sought a copy of the lease/rental agreement executed between Pakistan Post and NAB regarding the utilization of the Pakistan Post City GPO Building, I.I Chandigarh Road, Karachi.

3. The public body, in response to the notice issued on the appeal, submitted that the appeal is not maintainable, as the certificate required under Rule 8(2) of the Right of Access to Information Rules, 2019 had not been annexed with the appeal. However, the Commission examined the file and found that the said certificate was already available on record; therefore, the objection is overruled.

3. It has further been stated that the information sought by the applicant is exempted from disclosure under Section 7(g) and (h) of the Right of Access to Information Act, 2017. During the course of arguments, it was also submitted that NAB (the public body) is the lessee/user, whereas Pakistan Post City GPO Building, I. I Chandigarh Road, Karachi, is the lessor under the agreement in question, and the true original copy of the agreement is available with the lessor/owner of the property. Therefore, the applicant should approach the lessor for obtaining a certified copy of the same.

4. With regard to the other objections/pleas raised in the written reply furnished by the public body, the Commission observes that Pakistan Post City GPO Building, I. I Chandigarh Road, Karachi, being the lessor of the agreement, holds the original document/agreement and is in a position to provide a certified copy of the said document. On the other hand, NAB (the public body) is not in a position to provide a certified copy as the original document is not available with it.

5. Therefore, the appeal is disposed of in the manner that the applicant may approach Pakistan Post City GPO Building, I. I Chandigarh Road, Karachi, for the required documents. In case

the same is not provided, the applicant may file an appeal before the Commission for obtaining the said record.

6. Accordingly, no further proceedings are required and the appeal stands disposed of.

**Ijaz Hassan Awan**
Information Commissioner

**Shoaib Ahmad Siddiqui**
Chief Information Commissioner

**<u>Pakistan Information Commission</u>**

**<u>Government of Pakistan</u>**

# <u>Order</u>

**Appeal No 5203-12/2025**

**Usman Alyas**

**Vs**

**Shaikh Khalifa Bin Zayed Al-Nahran Medical & Dental College Lahore**

March 11,2026 None present.

2. The information provided by the public body was shared with the applicant vide letter dated 22-01-2026, under RGL No. 1548834449. The applicant subsequently submitted a rejoinder, which was also shared with the public body through notice dated 13-02-2026, under RGL No. 170311556.

3. Thereafter, the applicant, vide email dated 24-02-2026, and letter dated 24-02-2026, submitted that he has been provided with the required information by the public body and that his grievance has been substantially addressed. The applicant has further requested that the appeal be disposed of accordingly.

4. In view of the satisfaction expressed by the applicant, the appeal is disposed of. Copy of this order be sent to both the parties

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**Ijaz Hassan Awan**
Information Commissioner

**Shoaib Ahmad Siddiqui**
Chief Information Commissioner