

The Resurgence of Islamic State Khorasan (IS-K) in Afghanistan and the Taliban's Regime Survival Dilemma

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Abstract

This article explores why the Taliban remain unwilling to moderate and establish an inclusive democratic government in Afghanistan. It also explores why the Taliban are hesitant to sever relations with or undertake counterterrorist operations against Islamist jihadist groups such as the TTP and Al-Qaeda. It argues that the Taliban's rivalry with IS-K is the major factor preventing the Taliban from moderating and establishing an all-inclusive democratic government in Afghanistan and severing relations with other Islamist jihadist groups. The Taliban are concerned that if they embrace moderation, the hardline factions and fighters from the group may leave the Taliban and join the IS-K, which poses an existential threat to the IEA 2.0. Similarly, acting against various jihadist groups in Afghanistan may compromise the Taliban's authentic and pious image in the Islamic community and the jihadist world, potentially turning these groups against the Taliban and leading to the collapse of IEA 2.0. This paper employs qualitative research methods involving interpretive content analysis. Due to the topic's evolving nature, it primarily relies on a diverse range of data, including national and international newspaper stories, public speeches and media statements from the Taliban leaders, journal articles, blogs, and social media content.

Keywords: *Taliban, IS-K, TTP, Al-Qaeda, Counterterrorism dilemma, Regime Survival Dilemma.*

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Introduction

On February 29, 2020, the US and Afghan Taliban signed a peace deal in Doha to withdraw US troops from Afghanistan, which triggered the collapse of the Afghan Republic and paved the way for the Taliban's takeover of Kabul in August 2021. Subsequently, in September 2021, the Taliban formed a largely non-inclusive interim government in Kabul, declaring the revival of the "Islamic Emirate of Afghanistan (IEA 2.0)." Following the reinstatement of IEA 2.0, the Taliban promoted the narrative that their government would adopt a moderate governance approach as compared to their previous regime from 1996 to 2001. In August 2021, the Taliban spokesperson Zabiullah Mujahid said in the group's first press conference that:

The Islamic Emirate is committed to the rights of women within the framework of Sharia. Our sisters, our men have same rights; they will be able to benefit from their rights. The international community, if they have concerns, we would like to assure them that there is not going to be any discrimination against women, but of course, within our frameworks of Sharia.¹

In September 2021, Mullah Abdul Ghani Brader—the co-founder of the Taliban—stated that the Taliban would form an inclusive government and that their government would be accountable to everyone.² However, the restoration of the Taliban government in Kabul generated concerns among experts and analysts that under Taliban rule, Afghanistan may once again become a sanctuary and a breeding ground for terrorist and extremist groups. Analysts also pointed out that the Taliban's canonical governance approach would also hinder the group's transition from an insurgent group to a legitimate state actor capable of

¹ Al Jazeera, "Transcript of Taliban's First News Conference in Kabul," *Al Jazeera*, August 17, 2021, <https://www.aljazeera.com/news/2021/8/17/transcript-of-talibans-first-press-conference-in-Kabul>.

² Al Jazeera, "Afghanistan: Mullah Baradar Promises 'Inclusive' Government," *Al Jazeera*, September 4, 2021, <https://www.aljazeera.com/news/2021/9/4/afghanistan-mullah-baradar-promises-an-inclusive-government>.

providing effective administration and governance.³ The revival of the Islamic Emirate also fueled apprehensions that the Taliban were as doctrinaire as before and would be unwilling to bargain with the political opposition to form an inclusive democratic government, and would suppress women's rights and freedoms based on their medieval interpretations of Islam.⁴ Furthermore, the revival of the IEA 2.0 generated concerns among regional countries, including China, Russia, Pakistan, and Central Asian Republics, that the Taliban de-facto government might find it difficult to prevent terrorist groups from using Afghan soil to undertake attacks within the region.⁵

These apprehensions have proved to be correct. For example, operating from its hideouts in Afghanistan, TTP has launched unrelenting terrorist attacks in Pakistan. In 2023, the TTP and its affiliated groups perpetrated at least 208 terrorist attacks in Pakistan, killing more than 579 people and injuring 938 others.⁶ In 2022, IS-K undertook cross-border attacks in Uzbekistan, Tajikistan, and Iran.⁷ In July 2023, IS-K conducted a deadly attack in a political rally in Bajaur district of Pakistan's Khyber-Pakhtunkhwa province, killing at least 54 people.⁸ In 2024, IS-K carried out a terrorist attack in Russian capital Moscow that killed more than 133 people.⁹

Contrary to their initial promises, the Taliban have formed a non-inclusive all-male government in Afghanistan. While the Taliban have included a few individuals from ethnic

³ Andrew Watkins, "One year later: Taliban reprise repressive rule, but struggle to build a state," *USIP*, August 17, 2022, <https://www.usip.org/publications/2022/08/one-year-later-taliban-reprise-repressive-rule-struggle-build-state>.

⁴ Raj Verma, 'Threats and challenges to the Afghan peace process: understanding the domestic fault-lines', *Middle East Policy* 28, no. 3-4, (2021): 172–185.

⁵ Scott Worden, "You Can't Choose Your Neighbors: The Taliban's Testy Regional Relationships," *USIP*, September 1, 2022, <https://www.usip.org/publications/2022/09/you-cant-choose-your-neighbors-talibans-testy-regional-relationships>.

⁶ PIPS, "Pakistan Security Report 2023," Pak Institute for Peace Studies 16, no. 1 (2024): 1–25.

⁷ Alexander Palmer and Mackenzie Holtz, "The Islamic State Threat in Pakistan: Trends and Scenarios," August 3, 2023, <https://www.csis.org/analysis/islamic-state-threat-pakistan-trends-and-scenarios>.

⁸ Amira Jadoon, Andrew Mines, and Abdul Sayed, "The Enduring Duel: Islamic State Khorasan's Survival Under Afghanistan's New Rulers," *CTC Sentinel* 16, no. 8 (2023): 8–15.

⁹ "Russia Arrests Suspected Gunmen as Concert Death Toll Soars to 133," *Dawn*, March 23, 2024, <https://www.dawn.com/news/1823301>.

minorities, such as Tajiks and Uzbeks, they have declined to hold nationwide elections and form a democratic government in Afghanistan. In August 2021, a senior Taliban commander, Wahidullah Hashmi, stated that Afghanistan would not adopt a democratic system because it does not have any base in the country.¹⁰ Contrary to the Taliban's widely propagated narrative that their government would respect the rights of women and girls under Islamic Sharia, the IEA 2.0 has purged Afghan women's legal and constitutional rights, and a gender apartheid has been re-imposed in economic, political, and social spheres.

The Taliban re-imposed a ban on female education, and Afghan women and girls have been barred from attending secondary schools and universities due to strict Sharia-based gender segregation and clothing rules.¹¹ In addition, the Taliban regime has issued several edicts ordering women to wear 'Burqa'—including female TV anchors and newscasters—saying that a woman's male relatives would be punished if she did not abide by the rules.¹²

The Taliban have also imposed a ban on women's right to work, prohibiting women from working in various sectors, including public sector and national and international nongovernmental organizations.¹³ They have also curtailed women's right to political participation and to contest for public office.¹⁴ In December 2022, the UN Assistance Mission in Afghanistan highlighted that the number of people in Afghanistan requiring humanitarian aid and assistance has increased from 18.4 million in 2021 to 24.4 million in 2022, and 28.3

¹⁰ Dawn, "Taliban announces creation of Islamic Emirate of Afghanistan, will rule country through council," *Dawn*, August 19, 2021, <https://www.dawn.com/news/1641540>.

¹¹ Ibid.

¹² "Taliban supreme leader orders women to wear burqa in public: decree," *Dawn*, May 7, 2022, <https://www.dawn.com/news/1688450>.

¹³ Akmal Dawi, "Women in Afghanistan Facing Numerous Taliban Restrictions in 2022," *VOA News*, December 24, 2022, <https://www.voanews.com/a/women-in-afghanistan-facing-numerous-taliban-restrictions-in-2022/6868501.html>.

¹⁴ "Gender Alert I: Women's Rights in Afghanistan: Where Are We Now?," *UN Women Headquarters*, August 15, 2022, <https://www.unwomen.org/en/digital-library/publications/2021/12/gender-alert-womens-rights-in-afghanistan>.

million people will require assistance in 2023.¹⁵ The security environment in Afghanistan has also become precarious. While the Taliban regime has repeatedly insisted that it is committed to preventing terrorist organizations from using Afghan territory against other countries, a closer analysis of the security situation in Afghanistan reveals that the Taliban rule has strengthened and emboldened various terrorist groups, including IS-K, Al-Qaeda, and the “Tehreek-e-Taliban Pakistan (TTP).”¹⁶

While the TTP and Al-Qaeda are longstanding ideological partners of the Taliban, the resurgence of IS-K poses a potent threat to the survival of IEA 2.0 due to its fierce rivalry with the Taliban.¹⁷ Both the Afghan Taliban and TTP follow Deobandi Sunni Islam. TTP has pledged allegiance to the Afghan Taliban. The TTP has deep historical links with Al-Qaeda and the Afghan Taliban. In fact, the TTP “initially emerged as a by-product of al-Qaeda’s jihadi politics in Afghanistan and Pakistan after 9/11.”¹⁸

Ideologically, Al-Qaeda agrees with the Taliban that democracy is not an Islamic form of government, and it has pledged allegiance to the Afghan Taliban and supports the Islamic Emirate of Afghanistan as the true representative government of Afghanistan.¹⁹ Even in the past, Osama bin Laden had pledged allegiance to the Taliban chief Mullah Umar. Since the re-establishment of the Taliban government in Afghanistan, IS-K has increased attacks against the Taliban and against former Afghan government officials, members of the civil society, journalists, and minorities such as the Hindus, Sikhs and the Hazaras. In the first four months of the Taliban rule, IS-K perpetrated 136 attacks in Afghanistan, with 96

¹⁵ “Afghanistan: Briefing and Consultations,” *Security Council Report*, December 19, 2022, <https://www.securitycouncilreport.org/whatsinblue/2022/12/afghanistan-briefing-and-consultations-4.php>.

¹⁶ Abdul Basit, “Pakistan,” *Counter Terrorist Trends and Analyses*, 2024, https://www.rsis.edu.sg/ctta-newsarticle/pakistan/#_ednref17.

¹⁷ Abdul Sayed, “The Evolution and Future of Tehrik-e-Taliban Pakistan,” *Carnegie Endowment for International Peace*, December 21, 2021, <https://carnegieendowment.org/2021/12/21/evolution-and-future-of-tehrik-e-taliban-pakistan-pub-86051>.

¹⁸ Ibid.

¹⁹ Yaqoob-Ul- Hassan, “Taliban and Al-Qaeda: The Unbreakable Relationship,” *Strategic Analysis* 46, no. 2 (March 4, 2022): 211–19.

targeting Taliban officials and security forces.²⁰ In 2022, IS-K perpetrated at least 141 attacks targeting Taliban officials, foreign diplomatic missions, and religious minorities.²¹ Through this violent campaign, IS-K wants to undermine the IEA 2.0 and deny the Taliban the right/claim to end war, bring peace and stability in the country, and attain doctrinal legitimacy for the IEA 2.0.²²

The Taliban is also facing political opposition from the “National Resistance Front (NRF)” led by Ahmad Massoud and former officials of the former Afghan republic. China and other regional countries are shy/reluctant to invest in Afghanistan because of the perilous security situation in the country.²³ Furthermore, “as a regime, the Taliban remain allied with various terrorist groups; they are also resisting the international community’s demands on moving toward a more inclusive political system while denying human rights to girls and women in the country.”²⁴ As a result, many analysts and scholars have predicted that the failure of the IEA 2.0 to govern effectively and form an inclusive national government is likely to exacerbate the socio-economic and political instability.

Furthermore, aggravate the religious and ethnic fault lines in Afghanistan, trigger the breakdown of the IEA 2.0, and result in civil war and turmoil in the country similar to the 1990s.²⁵ The Taliban is aware of the threats to its regime. It is aware that moderation and restoration of women’s rights will bring in the much needed economic and financial aid and assistance which is necessary to rejuvenate the economy and sustain the IEA 2.0.²⁶ It is also

²⁰ Abdul Sayed, Van Ostaeyen, and Charlie Winter, “Making Sense of the Islamic State’s War on the Afghan Taliban,” *Current Trends in Islamist Ideology* 30 (2022): 19-34.

²¹ IEP, “Global Terrorism Index,” *The Institute for Economics & Peace*, 2023, <https://www.visionofhumanity.org/wp-content/uploads/2023/03/GTI-2023-web-170423.pdf>.

²² Raj Verma, “China’s Deja Vu in Afghanistan?,” *Asian Affairs* 54, no. 4 (2023): 736–54.

²³ Raj Verma, “Taliban 2.0 and China’s Counterterrorism Diplomacy in Afghanistan,” *Middle East Policy* 30, no. 1 (2023): 83-97.

²⁴ Asfandiyar Mir, “No Good Choices: The Counterterrorism Dilemmas in Afghanistan and Pakistan,” *CTC Sentinel* 16, no. 10 (2023): 40–53.

²⁵ Dipali Mukhopadhyay, “The Taliban Have Not Moderated: An Extremist Regime Is Pushing Afghanistan to the Brink,” *Foreign Affairs*, March 28, 2021, <https://www.foreignaffairs.com/articles/afghanistan/2022-03-28/taliban-have-not-moderated>.

²⁶ Peter Mills, “Taliban Governance in Afghanistan,” *Institute for the Study of War*, March 29, 2024, <https://www.understandingwar.org/backgrounder/taliban-governance-afghanistan>.

aware that an improvement in the security situation will usher in investment, enhance its capability to effectively combat the IS-K, and foster peace, security, and stability in Afghanistan and the broader region. To achieve this, the Taliban needs to sever ties with and crackdown against the myriad terrorist groups operating in Afghanistan—such as Al-Qaeda, the TTP, “East Turkistan Islamic Movement (ETIM)”, and “Islamic Movement of Uzbekistan (IMU)” —which threaten peace, stability and security in the country and the region.

Given this context, this article delves into the reasons behind the Taliban’s reluctance to embrace moderation and establish a democratic and all-inclusive national government in Afghanistan. It also examines why the Taliban are hesitant to cut ties with or act against Islamist jihadist groups like the TTP and Al-Qaeda. It argues that the Taliban’s rivalry with IS-K is the primary factor hindering their efforts to moderate and establish an all-inclusive democratic government in Afghanistan, as well as to sever relations with other Islamist jihadist groups like the TTP and Al-Qaeda. The Taliban is apprehensive that embracing moderation may lead hardline factions and fighters to defect to IS-K, which poses a significant threat to the Taliban regime.

Similarly, acting against various jihadist groups in Afghanistan may compromise the Taliban's authentic and pious image in the Islamic community and the jihadist world, potentially turning these groups against the Taliban and leading to the collapse of IEA 2.0. This paper employs qualitative research methods involving interpretive content analysis. Due to the topic’s evolving nature, it primarily relies on a diverse range of data, including national and international newspaper stories, public speeches and media statements from the Taliban leaders, journal articles, blogs, and social media content.

Taliban’s Moderation Dilemma

The Taliban–IS-K rivalry in Afghanistan is a major factor preventing or inhibiting the IEA 2.0 from moderating. Both the Taliban and the IS-K have declared their leaders as

Caliphs of the Islamic/Muslim world. However, this has generated a formidable competition/rivalry between the Taliban and IS-K, as both groups use Sunni theological interpretations not only to undermine each other but also to gain legitimacy and assert their authority in the Muslim world in several ways.²⁷ The IS-K is a regional branch of ISIS. Its formation was officially announced in January 2015 by Abu Muhammad al-Adnani, the spokesperson for ISIS.

Following the inception of IS-K, Hafiz Saeed Khan, a prominent commander of the TTP, was selected as the first ‘Emir/wali’ or chief/governor of the IS-K, with Shaykh Abd al-Rauf Khadim Abu Talhah, a former Taliban commander, as his Deputy.²⁸ Since its formation, IS-K has maintained a conflicting relationship with the Taliban in Afghanistan. It has presented itself as an ideologically and doctrinally non-compromising group. The Taliban–IS-K rivalry is driven by multiple factors. IS-K asserts that the region encompassing Afghanistan, Pakistan, and some countries of Central Asian region forms a vital part of its global caliphate, which undermines the legitimacy of the Taliban’s rule over Afghanistan.²⁹

Moreover, IS-K has been competing with the Afghan Taliban to acquire symbolic and material resources for its transnational jihad. This includes seizing territory in Afghanistan and encouraging the Taliban cadres to switch loyalties and join IS-K’s ranks. The IS-K has also rebuked the Afghan Taliban’s jihadist doctrine, which the IS-K believes is narrowly focused on Afghanistan.³⁰ IS-K believes that the Taliban’s reluctance to promote/organize jihad beyond the Afghan borders is a “tantamount to not satisfying the meaning of the general ‘Imāmah’ pertaining to responsibilities, rules, and liabilities”.³¹ IS-K

²⁷ Raj Verma and Shahid Ali. “How the Islamic State Rivalry Pushes the Taliban to Extremes.” *Middle East Policy* 30, no. 4 (2023): 42–55.

²⁸ Casey Garret Johnson, “The Rise and Stall of the Islamic State in Afghanistan,” United States Institute of Peace, November 3, 2016, <https://www.usip.org/publications/2016/11/rise-and-stall-islamic-state-afghanistan>.

²⁹ Amira Jadoon, *The Islamic State in Afghanistan and Pakistan: Strategic Alliances and Rivalries* (Lynne Rienner Publishers, 2023).

³⁰ Neil Krishan Aggarwal, “Exploiting the Islamic State-Taliban rivalry for counterterrorism messaging,” *Journal of Policing, Intelligence and Counter Terrorism* 12, no. 1 (2017): 1-15.

³¹ Verma and Ali. “How the Islamic State Rivalry Pushes the Taliban to Extremes.”

has also portrayed the Taliban in a negative light in its propaganda videos and other media for their cooperation with regional powers such as Iran, Russia, China, India, and Pakistan.³²

Following the establishment of IEA 2.0, the Taliban initiated stern military action against its opponents, particularly IS-K and its supporters, as well as other Salafists in Afghanistan, resulting in the killings of hundreds of IS-K militants. To counter/restrain the IS-K threat, the Taliban have conducted several military operations have been conducted in different provinces of Afghanistan, including Nangarhar, Khost, Paktika, Balkh, Herat, and Ghazni.³³ In February 2023, the Taliban claimed to have killed Qari Fateh, intelligence and operations chief, who is believed to be behind the IS-K's attacks in Kabul, especially the diplomatic missions of Russia, Pakistan and China, and the Ministry of Foreign Affairs.³⁴

Nonetheless, IS-K has adapted to the unfavorable environment and adjusted its strategic goals, propaganda messaging, and operational strategies. The group has exploited pre-existing political and socioeconomic fault lines in Afghanistan to advance its interests in the country. It has intensified attacks against the Afghan Taliban officials and other civilian targets in Afghanistan. It has been persistently trying to subvert/sabotage the Taliban's rule by waging relentless violence in different Afghan provinces. Between August 2021 and December 2022, IS-K undertook 136 attacks in Afghanistan, with at least 96 of the attacks targeting Taliban officials and soldiers.³⁵

In 2022 alone, ISIS-K carried out 170 attacks in Afghanistan, with more than 72% of these attacks targeting Taliban fighters.³⁶ In addition to the continued attacks on Taliban officials and security forces, IS-K has also undertaken numerous attacks against religious

³² Ihsanullah Omarkhail and Liu GuoZhu, "The Trajectory of Islamic State Khorasan Province and Afghan Taliban Rivalry," *Small Wars & Insurgencies* (2023): 1–24.

³³ James Mackenzie, "Islamic State violence dents Taliban claims of safer Afghanistan", *Reuters*, November 9, 2021, <https://www.reuters.com/world/asia-pacific/islamic-state-violence-dents-taliban-claims-safer-afghanistan-2021-11-09/>.

³⁴ "Afghan Taliban claim killing top IS-K commander", *Dawn*, March 1, 2023, <https://www.dawn.com/news/1739663>.

³⁵ Abdul Sayed, Van Ostaeyen, and Charlie Winter, "Making Sense of the Islamic State's War on the Afghan Taliban," *Current Trends in Islamist Ideology* 30 (2022): 19-34.

³⁶ Sayed, "Making Sense of the Islamic State's War,".

and ethnic minorities in Afghanistan, including Hazaras, Sikhs, and Hindus.³⁷ It has also targeted journalists, human rights activists, healthcare workers, teachers, and former Afghan government officials, whom the Taliban authorities have vowed to protect.

Moreover, IS-K has also targeted the diplomatic missions and citizens of some key regional countries it considers crucial for enabling the Taliban rule in Afghanistan. Notable examples “include an attack on the Russian embassy in Kabul in September 2022, and attacks on the Pakistani embassy and a Kabul hotel frequented by Chinese nationals in December 2022.”³⁸ Furthermore, IS-K has carried out an increasing number of mass-casualty attacks outside Afghanistan, including in Iran, Pakistan, Uzbekistan, Tajikistan, and Russia, which flies in the face of the Taliban’s assurances that they would not allow any militant group to use Afghanistan’s territory to launch attacks on other countries.³⁹

The attacks were undertaken to showcase/highlight the Taliban’s failure/inability to prevent Afghanistan from becoming a terrorist stronghold, as well as with the intention of engendering tensions between Afghanistan and its neighbours and accentuating the IEA’s vulnerability.⁴⁰ The Taliban face a dilemma regarding moderation due to its rivalry with the IS-K. If the Taliban concedes or compromises even the slightest on doctrinal/ideological purity, some of the hard-line factions and foot soldiers will abandon the group and join the IS-K. Difference in opinion over girl’s education has already led to divisions between the conservative leadership based in Kandahar led by the Taliban supreme leader, Hibatullah

³⁷ Weronika Strzyżyńska, “Hundreds of Hazaras Killed by ISKP Since Taliban Took Power, Say Rights Group,” *The Guardian*, September 7, 2022, <https://www.theguardian.com/global-development/2022/sep/06/hundreds-of-hazaras-shia-killed-iskp-islamic-state-khorasan-province-taliban-power-human-rights-watch>.

³⁸ Amira Jadoon, Andrew Mines, and Abdul Sayed. “The Enduring Duel: Islamic State Khorasan’s Survival under Afghanistan’s New Rulers,” *CTC Sentinel* 16, no. 8 (2023): 8-15.

³⁹ Abubakar Siddique, “From Offshoot to ‘Spearhead’: The Rise of IS-K, Islamic State’s Afghanistan Branch,” *RadioFreeEurope/RadioLiberty*, March 26, 2024, <https://www.rferl.org/a/islamic-state-khorasan-rise-afghanistan-growing-ambitions/32878355.html>.

⁴⁰ Abubakar Siddique, “IS-K Ramps UP War Against the Taliban by Attack Central Asian Neighbors,” *Gandhara*, May 11, 2022, <https://gandhara.rferl.org/a/islamic-state-khorasan-taliban-central-asia-attacks/31844898.html>.

Akhundzada, and the government in Kabul which favours moderation and girl's education.⁴¹

In the past, some disaffected members of the Taliban have joined IS-K because of the Taliban's peace deal with the US and its less radical approach. For example, Shaykh Abd al- Rauf Khadim Abu Talhah, a former Taliban commander and the Deputy head of IS-K, was able to persuade dissatisfied Taliban fighters to join the IS-K after he established an IS-K cell with hundreds of IS-K fighters in Kajaki district in Helmand province, in Taliban's heartland. Taliban fighters from Baghram, Nawzad and Musa districts also joined IS-K under Khadim's influence with IS-K posing a threat to the Taliban.⁴²

The group was able to poach several influential field commanders and foot soldiers from the Taliban ranks, including Qari Hekmatullah, a former Uzbek Taliban commander who joined the IS-K and headed IS-K's operations in Jowzjan province. Some Taliban commanders like Saad Emarati in Logar province were quickly captured, killed, or forced to flee by the Taliban. Furthermore, despite the Taliban's continuous military operations, IS-K has managed to sustain its organizational membership in Afghanistan. In June 2023, the UN Security Council (UNSC) highlighted that the number of IS-K militants in Afghanistan has grown from 4,000 to 6,000 members, with strongholds or sanctuaries in "at least 13 provinces and a network of sleeper cells that can reach Kabul and beyond."⁴³

IS-K has also made attempts to create fissures between the Taliban and the TTP in its ongoing rivalry with the former by trying to recruit TTP fighters. The group attempted to engineer defections in the TTP. For instance, in his book published in August 2021, Abu Saad al-Khurasani, an influential IS-K ideologist, accused the TTP of receiving Indian

⁴¹ Andrew Watkins, "The Taliban One Year On," *CTC Sentinel* 15, no.8 (2022): 1-15.

⁴² Amin Tarzi, "Islamic State Khurasan Province," in Feisal al-Istrabadi and Sumit Ganguly (eds) *The Future of ISIS: Regional and International Implications* (Washington, D.C.: Brookings Institution Press, 2018): 119-148.

⁴³ Jeff Seldin, "UN Report Warns Al-Qaida, Islamic State Growing in Afghanistan," *Voice of America*, June 15, 2023, <https://www.voanews.com/a/un-report-warns-al-qaida-islamic-state-growing-in-afghanistan/7138133.html>.

support and of being a stooge of the former Afghan government”.⁴⁴ Some reports have highlighted that in late 2023 and early 2024, tensions were fast-growing between the Taliban leadership and the Tajik Taliban members.⁴⁵

Reports also indicate that some Tajik Taliban members were arrested due to their alleged links with IS-K, indicating that IS-K might just be starting to infiltrate within the Taliban ranks.⁴⁶ Therefore, any attempts by the Taliban to bring under control the variety of regional and transnational terrorist/jihadist groups that once supported the Taliban’s jihad, including the TTP, IMU, and ETIM, could provide IS-K with an opportunity to engineer more defections from within these groups, particularly from the TTP. Thus, to stabilise its grip on power, strengthen regime legitimacy at the domestic level, and to curtail the challenge posed by IS-K’s more extreme and hard-core credentials, the Taliban regime is disinclined to become moderate.

Taliban’s Counter-Terrorism Dilemma

After the formation of the IEA 2.0, analysts and policymakers were concerned that Afghanistan will once again become the epicenter of terrorism “with terrorists/militants of all forms and colours operating from Afghanistan and spawning social, economic, and political instability in the broader region.”⁴⁷ To assuage the fears and concerns of the international community, the Taliban has repeatedly avowed that it will not allow Afghanistan’s territory to be used to undertake attacks on other countries as per the Doha agreement signed between the Taliban and the Trump administration in February 2020. In

⁴⁴ Amira Jadoon, Abdul Sayed and Andrew Mines, “The Islamic State Threat in Taliban Afghanistan: Tracing the Resurgence of Islamic State Khorasan,” *CTC Sentinel* 15, no: 1 (2022): 33–45.

⁴⁵ Antonio Giustozzi, “The Islamic State in Khorasan Between Taliban Counter-terrorism and Resurgence Prospects,” *International Centre for Counter-Terrorism*, January 30, 2024, <https://www.icct.nl/publication/islamic-state-khorasan-between-taliban-counter-terrorism-and-resurgence-prospects>.

⁴⁶ Ibid.

⁴⁷ Raj Verma, “Afghanistan, regional powers and non-traditional security threats and challenges”, *Global Policy* 13, no. 1 (2022): 107-113.

July 2022, the supreme Taliban leader, Hibatullah Akhundzada, asserted that “We assure our neighbours, the region, and the world that we will not allow anyone to use our territory to threaten the security of other countries. We also want other countries not to interfere in our internal affairs.”⁴⁸

Despite these averments, the IEA 2.0 has neither ceased ties nor acted against terrorist groups which are based in Afghanistan. According to the UNSC, ‘terrorist groups enjoy greater freedom in Afghanistan than at any time in recent history.’⁴⁹ The terrorist groups have also strengthened after the formation of the IEA 2.0. In May 2022, the UNSC state in its report that the Taliban has continued to maintain close ties with Al-Qaeda and allowed the latter freedom of action to recruit and train fighters, and raise funds.⁵⁰ The close ties between Al-Qaeda and the Taliban were again highlighted when Ayman al-Zawahiri, the head of Al-Qaeda, was assassinated by the US in a precision drone/missile strike in July 2022. Al-Zawahiri was residing in Kabul at a villa owned by an adviser to Sirajjudin Haqqani—the interim Interior Minister in the IEA 2.0.

Furthermore, the revival of the Taliban government has provided the TTP with an instant injection of strength, and the group has become a more potent threat for Pakistan.⁵¹ Since their takeover of Afghanistan in August 2021, the Taliban has remained unwilling to cease ties with TTP and provided the group a permissive sanctuary to operate. This has significantly augmented TTP’s military strength and operational capacity, thus allowing it to

⁴⁸ Rezaul H. Laskar, “No one will be allowed to use Afghan soil to target other nations: Taliban chief. Hindustan Times,” July 6, 2022, <https://www.hindustantimes.com/india-news/no-one-will-be-allowed-to-use-afghan-soil-to-target-other-nations-taliban-chief-101657112117415.html>.

⁴⁹ “Fourteenth report of the Secretary-General on the threat posed by ISIL (Da’esh) to international peace and security and the range of United Nations efforts in support of Member States in countering the threat,” *UNSC*, January 28, 2022, <https://documents-dds-ny.un.org/doc/UNDOC/GEN/N22/231/80/PDF/N2223180.pdf?OpenElement>, pg. 7.

⁵⁰ “Letter dated 25 May 2022 from the Chair of the Security Council Committee established pursuant to resolution 1988 (2011) addressed to the President of the Security Council,” *UNSC*, May 26, 2022, <https://documents-dds-ny.un.org/doc/UNDOC/GEN/N22/333/77/PDF/N2233377.pdf?OpenElement>.

⁵¹ Abdul Sayed and Tore Hamming, ‘The Tehrik-i-Taliban Pakistan after the Taliban’s Afghanistan Takeover’. *CTC Sentinel* 16, no. 3 (2023): 1–12.

crank up cross-border attacks against Pakistan's security forces and law enforcing agencies.⁵² Following the footsteps of the Afghan Taliban, TTP wants the implementation of Islamic Sharia law and establishment of Caliphate in Pakistan. For achieving this objective, TTP has been waging an armed insurgency against Pakistan.⁵³

According to the Pakistan Institute for Peace Studies, between 15 August 2020 and 14 August 2021, Pakistan witnessed 165 attacks in which 294 people were killed and 598, injured. However, terrorist attacks in Pakistan increased by 51 per cent after the Taliban came to power in Kabul in August 2021. From 15 August 2021 to 14 August 2022, there were 250 attacks in Pakistan in which 433 people were killed and 719, injured.⁵⁴ In January 2023, the TTP stated that it will take concrete action against the top leadership of "Pakistan Muslim League-Nawaz (PML-N)" and "Pakistan People's Party (PPP)", the two main political parties in Pakistan, for 'declaring war' against the group. To make matters worse, local Baloch militant/insurgent groups have joined forces with the TTP in Balochistan.⁵⁵

After the revival of IEA 2.0 in August 2021, Islamabad anticipated that the Taliban regime would help in checking/limiting the TTP's actions against Pakistan. According to a former Pakistani diplomat, the Taliban promised to reign in the TTP after their jihad against the US and NATO forces and the Western-backed Karzai government in Kabul was over.⁵⁶ However, after coming to power in Kabul, the Taliban not only provided a de-facto asylum to the TTP leadership but also released more than 2,300 TTP prisoners from Afghan jails. This contains the release of commanders and senior leaders including the founding deputy emir of the TTP Maulana Faqir Mohammad. The release of TTP fighters and senior commanders has significantly augmented the military strength and operational capacity of

⁵² Asfandiyar Mir, Tamanna Salikuddin, and Andrew Watkins, "Is Pakistan Poised to Take on the TTP?," *USIP*, February 14, 2023, <https://www.usip.org/publications/2023/02/pakistan-poised-take-ttp>.

⁵³ Ibid.

⁵⁴ PIPS, "Pakistan Security Report 2022," *Conflict and Peace Studies* 15, no. 1 (2022): 1-132.

⁵⁵ "New militant group joins TTP," *The Express Tribune*, December 23, 2022, <https://tribune.com.pk/story/2392466/new-militant-group-joins-ttp>.

⁵⁶ "Pakistan's Hard Policy Choices in Afghanistan," *International Crisis Group*, February 4, 2022, <https://www.crisisgroup.org/asia/south-asia/pakistan/pakistans-hard-policy-choices-afghanistan>.

the TTP. The Taliban regime has also not exerted pressure on the TTP to stop attacks against Pakistan, to Islamabad's great consternation and frustration.⁵⁷

The Taliban consider TTP as a valuable ideological and strategic partner that could help the IEA 2.0 extend its influence beyond the Durand line, in at least the Pashtun-majority areas of Pakistan.⁵⁸ While the Taliban and TTP share a common ideology of Sunni Islamist militancy, they are also closely aligned ethnically and politically. The Taliban have strong interpersonal ties with the TTP leadership, which provided sanctuary to the Taliban in the erstwhile FATA in Pakistan and supported the Taliban in its war against the US forces and the former government of Afghanistan.

There is a very influential pro-TTP lobby in the Taliban which strongly supports the TTP on ideological grounds.⁵⁹ Furthermore, the Taliban view TTP as a potential ally in its ongoing fight against IS-K, which poses an existential threat to the governance and legitimacy of IEA 2.0. The IEA 2.0 is reluctant (and/or unable) to sever ties and crackdown against the numerous terrorist groups in Afghanistan for multiple reasons. Cooperation between the Taliban and any country on counter-terrorism operations or sharing intelligence regarding the various terrorist groups will be inimical for the IEA 2.0.

It will adversely impact the Taliban's authority and Afghanistan's sovereignty. It will also adversely affect the Taliban's authentic and pious reputation and image in the Islamic/Muslim 'Ummah' (community) and jihadist fraternity. It will send a message to the myriad terrorist groups that the IEA 2.0 is willing to act against their Muslim brethren and Islamic jihadists in collusion with foreign infidels.⁶⁰ There is a risk that the Taliban will be

⁵⁷ Asfandiyar Mir, "Pakistan's Twin Taliban Problem," *USIP*, May 4, 2022, <https://www.usip.org/publications/2022/05/pakistans-twin-taliban-problem>.

⁵⁸ Abdul Basit, "Ties that bind? Deconstructing the Afghan and Pakistani Taliban's partnership and Counter-Terrorism Options for Pakistan," *Terrorism Monitor* 20, no. 3 (2022): 8–12.

⁵⁹ Asfandiyar Mir, Tamana Salikuddin, and Andrew Watkins, "Is Pakistan Poised to Take on the TTP?," *USIP*, February 14, 2023, <https://www.usip.org/publications/2023/02/pakistan-poised-take-ttp>.

⁶⁰ Abdul Basit, "Why the Taliban Ignores Pakistan's Demands to Take Action Against the TTP," *TRT World*, February 7, 2022, <https://www.trtworld.com/opinion/why-the-taliban-ignores-pakistan-s-demands-to-take-action-against-the-ttp-54507>.

alienated by allies in the regional and global jihadist fraternity. There is also a possibility of these jihadist groups turning the guns against IEA 2.0. Taliban's cooperation with other countries will also play into the IS-K propaganda of Taliban collaborating with foreign infidels against their fellow brethren leading to defections from the Taliban and militants from other groups also joining the IS-K.⁶¹ The time honoured 'Pashtunwali code' also forbids the Taliban from acting against the myriad terrorist groups based in Afghanistan.

The Pashtunwali code binds Pashtuns to "protect the honour and life of their guests with their lives. Likewise, the Afghan Taliban, after assuming power, are reciprocating the same ethnic gesture of hospitality by protection and sheltering TTP".⁶² The Taliban and the TTP are closely aligned ideologically, ethnically, and politically. Both are predominantly ethnically Pashtun and belong to the Sunni Deobandi-Hanafi jurisprudence of Islam. At the time of formation of the TTP, the group claimed that it was an extension of the Taliban. Furthermore, all the heads of the TTP have pledged 'bayat' or allegiance to the Emir(s) of the Taliban.

The militant groups allied to the Al-Qaeda and groups which later coalesced to form the TTP, provided sanctuary to the Taliban in Pakistan after the Taliban escaped to Pakistan following the collapse of IEA 1.0 in 2001.⁶³ Moreover, Al-Qaeda, ETIM/TIP, TTP, IMU and other jihadist groups fought against the Soviets and fought alongside the Taliban against the US and NATO forces after they invaded Afghanistan in 2001. Thus, the Taliban is bound by the 'Pashtunwali code' to provide shelter/asylum to the myriad terrorist groups including the TTP and Al-Qaeda.⁶⁴ The Taliban is also concerned that fighters from different terrorist

⁶¹ Jennifer Murtazashvili, "China's Activities and Influence in South and Central Asia, Testimony: United States-China Economic and Security Review Commission," *Carnegie Endowment for International Peace*, May 1, 2022, <https://carnegieendowment.org/2022/05/17/china-s-activities-and-influence-in-south-and-central-asia-pub-87146>.

⁶² Abdul Basit, "Ties that bind? Deconstructing the Afghan and Pakistani Taliban's partnership".

⁶³ Noor Elahi, *Terrorism in Pakistan: The Tehreek-e-Taliban Pakistan (TTP) and the Challenge to Security* (New York: I.B. Tauris, 2019).

⁶⁴ Asfandiyar Mir, Tamanna Salikuddin, and Andrew Watkins, "Is Pakistan Poised to Take on the TTP?," *USIP*, February 14, 2023, <https://www.usip.org/publications/2023/02/pakistan-poised-take-ttp>.

groups may join the IS-K which may lead to the collapse of the IEA 2.0. If the IEA 2.0 acts against Uyghur militants, they might join the IS-K. Attempts by the IEA 2.0 to control Uyghur militants have drawn these militants closer to the IS-K.⁶⁵ TTP fighters may also join the IS-K if the IEA 2.0 acts against them.

TTP militants in the past have pledged allegiance to the IS-K, joined the group and fought against the Taliban. IS-KP was formed in October 2014 by TTP militants who escaped to Afghanistan following Pakistan Army's operations against militants in the FATA, and disgruntled Afghan Taliban fighters. Hafiz Saeed Khan, a prominent commander of the TTP and a Pakistani national, became the first 'Emir' or chief/governor of the IS-KP.⁶⁶ As discussed above, members of the Taliban have joined the IS-K in the past. There is also a very influential pro-TTP lobby in the Taliban which crosses regional and tribal cleavages. Action by the Taliban against the TTP will displease the foot soldiers of the Taliban, lead to serious intra-Taliban rifts and result in defections to IS-K, which poses an existential threat to the IEA 2.0.⁶⁷

Conclusion

The Taliban have very few good choices in Afghanistan. It finds itself between a rock and a hard place. There is realisation among the pragmatic Taliban groups based in Kabul that moderation and granting women's rights and freedom is essential for aid and financial assistance, rejuvenation of Afghanistan's economy and survival of the IEA 2.0. Improvement in national security will enhance investments, create livelihoods, and revitalise the economy which is essential for the Taliban's regime sustainability and regime survival. Similarly, cutting ties or acting against terrorist groups based in Afghanistan which are spreading socio-economic and political instability and insecurity in the region will enhance stability in the

⁶⁵ Murtazashvili, "China's Activities and Influence in South and Central Asia".

⁶⁶ Tarzi, "Islamic State Khurasan Province".

⁶⁷ Madiha Afzal, "Pakistan's ambivalent approach toward a resurgent Tehrik-e-Taliban Pakistan," *Brookings*, February 11, 2022, <https://www.brookings.edu/blog/order-from-chaos/2022/02/11/pakistans-ambivalent-approach-toward-a-resurgent-tehrik-e-taliban-pakistan/>.

region, build confidence and improve IEA's reputation/image.

However, compromising on Islamic ideological/doctrinal issues especially granting women more rights and freedoms and cessation of ties or acting against terrorist groups based in Afghanistan threatens IEA's regime survival. IS-K-Taliban rivalry is a major factor which is preventing the Taliban from moderating, with concerns that the hard-line Taliban fighters will switch sides and join the IS-K which poses an existential threat to the Taliban regime. If the Taliban act against the myriad terrorist groups based in Afghanistan, it will affect Taliban's image in the Islamic community and jihadist fraternity. The Taliban may lose jihadist allies with these groups turning the gun on the Taliban. Fighters from these groups and the Taliban may also join the IS-K which may lead to the collapse of IEA 2.0.

The Taliban are responsible for their own regime sustenance and regime survival dilemma. The Taliban have not learnt from history. No single ethnic group can govern Afghanistan peacefully and provide stability in the country. The best course of action for the Taliban is to form an inclusive national government. An inclusive national government will give the Taliban more space to attain political legitimacy and enhance their ability to govern Afghanistan and deliver essential services to the Afghan populace. This will help the Taliban engage with the international community, including the US and other Western governments, and make the case for their regime's international diplomatic recognition. An inclusive national government will also enable the Taliban to tackle the IS-K, bring socio-economic and political stability, and improve the security situation in Afghanistan and the broader region more effectively.

Disclosure Statement

No potential conflict of interest was reported by the author.