भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
प्रधान आयुक्त का कार्यालय OFFICE OF THE COMMISSIONER
केंद्रीय कर और केंद्रीय उत्पाद शुल्क CENTRAL TAX AND CENTRAL EXCISE
कोच्चि आयुक्तालय KOCHI COMMISSIONERATE
सी.आर. बिल्डिंग, आई.एस. प्रेस रोड, कोच्चि C.R. BUILDING, I.S. PRESS ROAD, KOCHI – 682 018
E-mail:- cexcochi@nic.in Phone: 0484-2390404

GEXCOM/II/(3)/36/2020-ESTT

ORDER NO. 238/2024

Sub: Notional promotion to the cadre of Superintendent of Central Tax & Central Excise – Reg.

Shri. K. Muraleedharan (D.O.B – 01.05.1967), Inspector of Central Tax & Central Excise is hereby notionally promoted to the cadre of Superintendent of Central Tax & Central Excise, Group 'B' post, on regular basis, in Level-8 of the Pay Matrix plus such allowances as may be applicable with effect from 27.01.2023 i.e., the date of joining as Superintendent of his immediate junior, Shri. Williams M. A.

2. The officer's seniority in the cadre of Superintendent is assigned immediately below Smt. Subha H. S. and above Shri. Williams M.A.

3. The officer will have to exercise the option for pay fixation in terms of DoPT O.M dated 26.09.1981 and 05.07.1999 within one month from the date of issue of this order. Option once exercised shall be final. If the officer has already been granted financial upgradation under MACP Scheme, then he shall not be entitled for pay fixation benefits now.

4. The promotion of the Inspectors to the grade of Superintendent is subject to the outcome of OA Nos. 523/2023, 527/2023, 543/2023, 344/2024 & 304/2025 of CAT (Ernakulam Bench) and the judgment in Civil Appeal arising out of SLP(C) No: 16161/2018 in Hariharan vs Harshavardhan case now pending with the Larger Bench of the Hon'ble Supreme Court and any other pending cases in Courts/Tribunals concerned.

5. The compliance report about joining/non-joining of the officer may be sent to this office by 03.10.2025.

6. This is issued with approval of the Commissioner, Central Tax and Central Excise, Kochi.

7. Hindi version follows.

Digitally signed by
Rani C R
Date: 22-09-2025
18:09:14

[Rani C R]
Additional Commissioner [P&V]

To

The Individual (Through the Supervisory Officer concerned).

Copy submitted to:

1. **The Chief Commissioner of Central Tax, Central Excise & Customs Thiruvananthapuram Zone.**
2. **The Commissioner of Central Tax & Central Excise, Kochi.**
3. **The Commissioner of Central Tax & Central Excise, Kozhikode.**

Copy to:

1. **The Chief Accounts Officer/Pay & Accounts Officer, Central Tax & Central Excise Hqrs. Kochi/ Kozhikode .**
2. **The Administrative Officer (DDO), Superintendent (Confl/Vig.), Kochi/ Kozhikode.**
3. **The Superintendent (Systems) – for uploading in website.**
4. **Hindi Cell – for Hindi Version.**