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
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GEXCOM /II/(39)/72/2021-Estt. **Date :- As e-signed**

ORDER NO. 236/2025

Sub: Grant of financial upgradation under MACP Scheme – Reg.

In pursuance of the Department of Personnel & Training's O.M. No. 35034/ 3/2008-Estt(D) dated the 19.05.2009 and Ministry of Finance letter F.No. A26017 /76/2009-Ad.II.A dated 17.6.2009, the following officer is hereby granted financial upgradation under the MACP Scheme to the immediate next higher grade pay in the hierarchy of the pay band and grade pay or to the immediate next higher level in the Pay Matrix (as the case may be) with effect from the date(s) as mentioned against his name.

Sl. No	Name & designation S/Shri./Smt.	Date of birth	1st /2nd /3rd MACP	Date from which financial upgradation is granted	Recommended grade pay & pay band / Pay matrix level
1.	Rajeev P.P., Supdt.	23.05.1973	3rd	23.02.2022	Level 10

2. Financial upgradation granted to the officer is inter-alia, subject to the following conditions.

2.1 The financial upgradation will not result in change in the designation of the beneficiary i.e., the financial benefits are granted with the retention of the officer's old designation and the said financial up gradation shall not confer any privilege related to higher status.

2.2 The financial upgradation under the MACP Scheme shall be purely personal to the incumbent (officer) and shall not amount to actual functional promotions of the officer concerned. Further, it shall have no relevance to the officer's interseniority position, and as such, there shall be no additional financial upgradation for the senior officer on the ground that the junior officer has got higher pay scale(s) under the MACP Scheme. The concept of "Senior- Junior" is quite alien to the idea behind the MACP Scheme.

2.3 If a regular promotion is offered but was refused by the officer, before becoming

entitled to a financial upgradation, no financial upgradation shall be allowed; as such an officer has not been stagnated due to lack of opportunities. If, however, financial upgradation has been allowed due to stagnation and the officer subsequently refuses promotion, it shall not be a ground to withdraw the financial upgradation. He shall, however, not be eligible to be considered for further financial upgradation till he agrees to be considered for promotion again and the second next financial upgradation shall also be deferred to the extent of period of debarment due to the refusal.

2.4 Benefit of pay fixation available at the time of regular promotion shall also be allowed at the time of financial upgradation under the Scheme. Therefore, the pay shall be raised by 3% of the total pay in the pay band and the grade pay drawn before such upgradation. There shall, however, be no further fixation of pay at the time of regular promotion if it is in the same grade pay as granted under MACPS. However, at the time of actual promotion if it happens to be in a post carrying higher grade pay than what is available under MACPS, no pay fixation would be available and only difference of grade pay would be made available.

2.5 On the officers' financial up-gradation under the MACP Scheme, which is in situ and which may not involve assumption of higher duties and responsibilities, as a special dispensation, their pay shall be fixed under F.R. 22(I)(a)(1) to get their pay fixed in the higher post/grade pay either from the date of their promotion/upgradation or from the date of their next increment. The pay and the date of increment would be fixed in accordance with clarification No. 2 of Department of Expenditure's O.M. No. 1/1/2008-IC dated 13.09.2008 or DOP&T O.M. No. 35034/1/2017-Estt.D dated 20.09.2018 as the case may be.

2.6 No past cases would be re-opened. Further, while implementing the MACP Scheme, the differences in pay scales on account of grant of financial upgradation under the old ACP Scheme (of August 1999) and under the MACP Scheme within the same cadre shall not be construed as an anomaly.

2.7 Option (exercisable within one month from the date of receipt of this order) for fixation of pay in the higher grade scale(s) based on the date of increment (i.e. 1st July or 1st January of the year) of the incumbent is also allowable. Such option once exercised shall be treated as final.

3. DOP&T vide its letter D.No.62460/US(D)/2010 dated 21.07.2010 has clarified that the benefit of Non-functional Grade granted to the Superintendent (Group 'B') officers after completion of 4 (four) years would be treated/viewed as up-gradation in terms of Para 8.1 of Annexure-I of DOP&T's O.M. No.35034/3/2008-Estt. (D) dated 19.05.2009 and the same would be off set against one financial up-gradation under MACPS.

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

5. Hindi version follows.

[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 Customs (Preventive), Cochin.

Copy to:

1. The Addl/Joint Commissioner (P&V), Customs (Preventive), Cochin.

2. The Pay and Accounts Officer/ Chief Accounts Officer, Central Tax and Central Excise, Kochi

3. The Superintendent (Confidential-Vigilance), Hqrs. Kochi/Customs Preventive, Cochin, AO(DDO) Customs Preventive, Cochin.

4. Superintendent (Systems), Hqrs. Kochi who is requested to upload the MACP order on the Commissionerate website.

5. Hindi Cell of Kochi Commmissionerate.