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भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER
केन्द्रीय कर एवं केन्द्रीय उत्पाद शुल्क
CENTRAL TAX & CENTRAL EXCISE
केन्द्रीय राजस्व भवन, CENTRAL REVENUE BUILDING
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GEXCOM/ II/(39)/72/2021 Estt.

ORDER NO. 30/2022

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.A-26017/76/2009-Ad.II.A dated 17.6.2009, the following officers are 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 their names.

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)	(2)	(3)	(4)	(5)	(6)
1.	Sunil V.T, Supdt.	03.01.1968	3rd	01.09.2022	Level 10
2.	Subhash P.N, Supdt.	22.12.1972	3rd	01.09.2022	Level 10
3.	Sebastian D'silva, Supdt.	12.11.1962	3rd	01.09.2022	Level 10
4.	Manoj Kumar V,Supdt.	05.04.1971	3rd	11.03.2022	Level 10
_	L.K. Harikrishnan,				PB-3 G.P-

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5.	Supdt. (expired on 16.09.2008)	05.06.1952	3rd	01.09.2008	6600/-
6.	Arun R, Inspector	21.12.1985	1st	27.10.2021	Level 8
7.	Baleshwar Kumar Jha, Inspr.	02.06.1979	1st	28.09.2022	Level 8
8.	Manju Krishnadas, Inspr.	13.12.1986	1st	03.09.2022	Level 8
9.	Ravi Kumar, Inspr.	28.05.1988	1st	03.09.2022	Level 8
10.	Amit Khatri, Inspr.	19.09.1986	1st	05.09.2022	Level 8
11.	Manoj Kumar Yadav, Inspr.	04.07.1982	1st	28.11.2021	Level 8
12.	Sudhir Dabas, Inspr.	26.05.1984	1st	31.08.2022	Level 8
13.	Vipin Yadav, Inspr.	02.10.1986	1st	30.08.2022	Level 8
14.	Kiran Sharma, Inspr.	26.08.1981	1st	03.09.2022	Level 8
15.	Naveen Kumar, Inspr.	04.10.1986	1st	31.10.2021	Level 8
16.	Abhijeet Singh, Inspr.	14.10.1987	1st	24.09.2022	Level 8
17.	Kapil Dev Surira, Inspr.	16.04.1983	1st	14.11.2021	Level 8
18.	Ashok Kumar, Inspr.	08.09.1980	1st	15.12.2021	Level 8
19.	Rajesh Kumar, Inspr.	31.12.1980	1st	28.10.2021	Level 8
20.	Jose Antony, H.Havaldar	15.04.1972	2nd	01.10.2011	Level 3
			3rd	01.10.2021	Level 4
	Sainudheen C.S.,	30.09.1965	3rd		

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21.	H.Havaldar			19.02.2021	Level 4
22.	Surendran S, H.Havaldar	20.01.1964	3rd	17.02.2022	Level 4
23.	V.G. Sajan, H.Havaldar	10.10.1969	3rd	15.02.2022	Level 4
24.	Jayaprakash M, H.Havaldar	19.05.1968	3rd	06.07.2022	Level 4
25.	P.Dileepan, H.Havaldar	10.05.1969	3rd	06.07.2022	Level 4
26.	Radhamani V, H.Havaldar	30.05.1963	3rd	26.03.2022	Level 4
27.	T.V. Ramachandran, H.Havaldar	24.08.1963	3rd	17.02.2022	Level 4

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

2.1 The financial upgradation will not result in change in the designation of the beneficiaries i.e., the financial benefits are granted with the retention of their old designations 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 incumbents (officers) and shall not amount to actual functional promotions of the officers concerned. Further, it shall have no relevance to their inter-se seniority position, and as such, there shall be no additional financial upgradation for the senior officers on the ground that the junior officers have 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

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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 their 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 viz. 1st July of the year. 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 upgradation 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 upgradation under MACPS.

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

5. Hindi version follows.

(P. Senthil Kumar)
Joint Commissioner (P&V)

To:

The Individuals (through the Supervisory officers concerned)

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Copy submitted to:

1. **The Chief Commissioner of Central Tax and Central Excise, Thiruvananthapuram Zone.**
2. **The Commissioner of Central Tax & Central Excise, Kochi/ Thiruvananthapuram/ Kozhikode/ Audit, Kochi/ Appeals, Kochi.**
3. **The Commissioner of Customs (Preventive), Cochin.**

Copy to:

1. **The Addl/ Joint Commissioner (P&V), Thiruvananthapuram/ Kozhikode/ Audit, Kochi/ Customs (Preventive), Cochin (who are requested to circulate the MACP Orders to the AC/DC in charge of Divisions/Formations under their charge).**
2. **The Pay and Accounts Officer/ Chief Accounts Officer, Central Tax and Central Excise, Kochi/ Thiruvananthapuram /Kozhikode/ Audit, Kochi/ Custom House, Cochin.**
3. **The Assistant/Deputy Commissioner, Ernakulam Division/Kakkanad Division/ Aluva Division/ Perumbavoor Division /Idukki Division/ Thrissur Division/ Chalakkudy Division.**
4. **The Superintendent (Confidential-Vigilance), Hqrs. Kochi/ AO(DDO) Hqrs. Kochi.**
5. **Superintendent (Systems), Hqrs. Kochi who is requested to upload the MACP order on the Commissionerate website.**
6. **Hindi Cell of Kochi Commmissionerate.**
7. **The Gen. Sec's of all Group 'B' & 'C' officers Association, Kochi.**