भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
प्रधान आयुक्त का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER
केन्द्रीय उत्पाद शुल्क, सीमा शुल्क और सेवा कर
CENTRAL EXCISE, CUSTOMS & SERVICE TAX
कोच्चिन COCHIN
केन्द्रीय राजस्व भवन CENTRAL REVENUE BUILDING
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**C.No. II/39/7/2014 - Estt.Pt.I** **Dated: 13.12.2016**

**ORDER NO.184/2016**

**Sub: Grant of financial up-gradation under MACP Scheme – Reg.**

In pursuance of the Department of Personnel & Training's O.M. No. 35034/3/2008-Estt (D) dated 19.05.2009 and Finance Ministry's letter F.No.A-26017/76/2009-Ad.II.A dated 17.6.2009, **Shri. Satyamurali S, Superintendent** is hereby granted 2nd financial up-gradation under the MACP Scheme in PB -2 GP Rs.5400/- w.e.f 28.03.2014.

**2.** Financial up-gradation granted to him is inter-alia, subject to the following conditions.

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

**2.2** The financial up-gradation 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 his inter-se seniority position, and as such, there shall be no additional financial up-gradation 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 up-gradation, no financial up-gradation shall be allowed; as such an officer has not been stagnated due to lack of opportunities. If, however, financial up-gradation has been allowed due to stagnation and the officer subsequently refuses promotion, it shall not be a ground to withdraw the financial up-gradation. He shall, however, not be eligible to be considered for further financial up-gradation till he agrees to be considered for promotion again and the second next financial up-gradation 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 up-gradation 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 up-gradation. 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 MACP Scheme. However, at the time of actual promotion if it happens to be in a post carrying higher grade pay than what is available under MACP Scheme, no pay fixation would be available and only difference of grade pay would be made available.

**2.5** On his 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, his pay shall be fixed under F.R. 22(I)(a)(1) to get his pay fixed in the higher post/grade pay either from the date of his promotion/up-gradation or from the date of his 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.

**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 up-gradation 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 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 MACP Scheme.

**4.** This issues with the approval of the Principal Commissioner of Central Excise, Customs & Service Tax Cochin.

**5.** Hindi version follows.

**(AMARNATH KESARI)**
**JOINT COMMISSIONER (P&V)**

To

The individuals (through the officers concerned)

**Copy submitted to:**

**The Chief Commissioner of Central Excise, Customs & Service Tax, Cochin.**
**All the Commissioners of Central Excise & Customs, Cochin/Customs Preventive, Cochin/ Calicut/ Trivandrum/Audit/Appeals I/II.**
**The Addl/Joint Commissioner (P&V)**
**Customs Preventive/Cochin/Calicut/Trivandrum/Audit.**
**(Who is requested to circulate the MACP Orders to the AC/DC in charge of Divisions/Formations under their charge.)**
**The PAO, Cochin/Customs House Cochin/ Calicut/Trivandrum.**

**Copy to:**

**The Asst Commissioner/Dy Commissioner Ernakulam I/Ernakulam II/Muvatupuzha/Service Tax Division,Ernakulam /Kottayam Division.**
**The Superintendent (Confidential- Vigilance), Cochin Hqrs/ CAO(DDO) Cochin Hqrs**
**Superintendent, EDP Cell Cochin Hqrs who is requested to upload the MACP order on the Commissionerate website.**
**Hindi Cell of Cochin Commmissionerate**
**The Gen. Sec's of all Group 'B' & 'C' officers Association Cochin.**