केन्द्रीय कर एवं केन्द्रीय उत्पाद शुल्क, कोच्चि /OFFICE OF THE PRINCIPAL COMISSIONER OF CENTRAL TAX & CENTRAL EXCISE, KOCHI

MINUTES OF THE MEETING OF THE SCREENING COMMITTEE HELD ON 30.08.2019 FOR CONSIDERING GROUP 'B' & 'C' OFFICERS FOR GRANT OF 1ST /2ND /3RD FINANCIAL UPGRADATION UNDER MODIFIED ASSURED CAREER PROGRESSION SCHEME TO THE VARIOUS GRADE PAYS / LEVELS IN THE NEW PAY MATRIX (Relating to the period upto 31.03.2020)

Members of the Committee

1.	**Smt. Rajeswari R.Nair** **Joint Commissioner (P&V),** **Central Tax and Central Excise, Kochi.**	**Chairman**
2.	**Smt. B Umadevi,** **Assistant Commissioner,** **Central Tax and Central Excise, Kochi.**	**Member**
3.	**Shri. George Joseph,** **Assistant Commissioner,** **Central Tax and Central Excise, Kochi.**	**Member**

The Committee was informed that the grant of benefits under MACP scheme is governed by DOP&T's O. M. No.35034/3/2008-Estt.(D) dated 19th May, 2009. Ministry in letter F.No.A-26017/76/2009-AD.II A dated 17.06.2009 has specified that grant of three financial up-gradation on completion of 10, 20 and 30 years of regular service respectively for its Group 'B', 'C' and 'D' employees would be operative with effect from 01.09.2008. The present Screening Committee Meeting is being held to consider the proposals in the prescribed format received from Headquarters and field formations for grant of financial up-gradation under MACP Scheme relating to the period upto 31.03.2020. The Screening Committee had considered the proposals of the officers received from Commissionerates /field formations which had reached Hqrs. Confidential Section, Cochin upto 23.08.2019. If any eligible officer's name has not been included in this list, it is on account of the non-receipt of the proposals in the prescribed format in time from the respective DDOs of Commissionerates/ field formations.

2. The salient features of the MACP Scheme are:

- The Scheme is operational w.e.f. 01.09.2008.

- There shall be three financial up-gradation under the MACP Scheme, counted from the direct entry grade on completion of 10, 20 and 30 years of service respectively or 10 years of continuous service in the same level in Pay Matrix, whichever is earlier.

- The MACP Scheme envisages merely placement in the immediate next higher level in the Pay Matrix as given in Part-A of Schedule of the CCS (Revised Pay) Rules, 2016.

- The financial up-gradation under MACP Scheme will continue to be applicable to all employees up to Higher Administrative Grade (HAG) level except members of Organised Group'A' Services.

- 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.

- The level in the pay matrix at the time of financial up-gradation under the MACPS can, in certain cases where regular promotion is not between two successive levels in the pay matrix, be different than what is available at the time of promotion. In such cases the higher level in the Pay matrix attached to the next promotion post in the hierarchy of the concerned cadre/organisation will be given only at the time of regular promotion.

- The grade pay of Rs. 5400 in PB-2 and Rs. 5400 in PB-3 (pre-revised) shall be treated as separate grade pays for the purpose of grant of up-gradation under MACP Scheme.

• 'Regular service' for the purpose of MACP Scheme shall commence from the date of joining of a post in direct entry grade on a regular basis either on direct recruitment basis or on absorption / re-employment basis.

• In case an employee is declared surplus in his/her organisation and appointed in the same pay-scale or lower scale of pay in the new organization, the regular service rendered by him/her in the previous organisation shall be counted towards the regular service in his/her new organisation for the purpose of giving financial up-gradation under the MACPS.

• In the matter of disciplinary/ penalty proceedings, grant of benefit under the MACPS shall be subject to rules governing normal promotion. Such cases shall, therefore, be regulated under the provisions of the CCS (CCA) Rules, 1965 and instructions issued thereunder.

• Financial up-gradation under the MACPS shall be purely personal to the employee and shall have no relevance to his seniority position. There shall be no change in the designation, classification or higher status.

• If a regular promotion has been offered but was refused by the employee before becoming entitled to a financial up-gradation, no financial up-gradation shall be allowed as such an employee has not been stagnated due to lack of opportunities.

• Promotions earned / up-gradations granted under the ACP Scheme in the past to those grades which now carry the same grade pay due to merger of pay scales / up-gradations of posts recommended by the Sixth Pay Commission shall be ignored for the purpose of granting up-gradations under Modified ACP Scheme.

• The financial up-gradation would be non-functional basis subject to fitness, in the hierarchy of grade pay within the PB-1. Thereafter for upgradation under the MACPS the benchmark of 'Good' would be applicable till the grade pay of Rs. 6600/- in PB-3 for the period upto 24.07.2016.

• As per DOPT OM F.No.35034/3/2015-Estt.(D) dated 27.09.2016 the prescribed bench mark would be 'Very Good', for all the posts with effect from 25.07.2016, for grant of financial upgradation under the MACPS.

3. The Committee has also carefully considered the clarifications/instructions issued from time to time, by the DoP&T and CBEC to determine the eligibility or otherwise for grant of MACP in respect of the officers whose name has been recommended for grant of MACP.

- DOP&T's clarification in O.M. No.35034/3/2008- Estt.(D) dated 09.09.2010.
- DOP&T's clarification in O.M. No.35034/3/2008- Estt.(D) dated 16.11.2009.
- DOP&T's clarification in O.M. No.35034/3/2008-Estt (D) (Vol.II) dated 01.11.10.
- Board's clarification in F.No. A-26017/76/2009-Ad.II A dated 29.09.2009.
- Board's clarification in F.No. A-26017/47/2010-Ad.II A dated 11.06.2010.
- Board's clarification in F.No. A-23011/29/2010-Ad.II A dated 20.05.2011.
- DOP&T's clarification in Dy. No. 62460/US (D)/2010 dated 21.07.2010 issued to the Pr. Chief Controller of Accounts.
- DOP&T's clarification in डायरी संख्या 100667/के.रजि./2010 dated 29.11.2010 issued to the Pr. Chief Controller of Accounts.
- DOP&T's clarification in O.M. No.35034/3/2008-Estt (D) (Vol.II) dated 04.10.2012.
- Board's clarification in F.No.A-23011/29/2010-Ad.IIA dated 6.5.2013 issued to the Chief Commissioner of Central Excise, Customs & Service Tax, Shillong.
- Board's clarification in F.No. A-26017/23/2012-Ad.II A dated 20.07.2012.
- Board's clarification in F.No. A-26017/24/2013-Ad.II A dtd. 23.05.2013.
- Board's clarification in F.No. A-26017/98/2013-Ad.II A dtd. 22.01.2014.
- Board's clarification in F.No. 23011/29/2010-Ad.II A dated 04.06.2014.

- Board's clarification in F.No. 23011/25/2015-Ad.II A dated 20.06.2016.
- Board's clarification in F.No. 23011/25/2015-Ad.II A dated 02.09.2016.
- D.O.P & T OM F.No.35034/3/2015-Estt.(D) dated 27.09.2016.
- Board's clarification in F.No.A-26017/127/2017-Ad.IIA dated 04.10.2017
- Board's clarification in F. No. 23011/93/2018-Ad.IIA dated 15.01.2019

4. The Committee noted that the officers shown below are not eligible to be considered for grant of financial up-gradation under MACP Scheme for the reasons mentioned in the remarks column against his name:

Sl. No.	Name S/Shri./Smt.	Date of Birth	Remarks
1.	Indulekha S, Inspector	19.05.1970	This officer has joined this Department on 06.04.1995 as LDC. She has already got three regular promotions as TA (27.05.2003), Sr. TA (21.09.2005) & Inspector (07.05.2008) in her entire career. Therefore she is not eligible for further financial up-gradation under MACP scheme.
2.	Vasudev S.R, Inspector	24.05.1974	This officer has joined this Department on 06.04.1995 as LDC. He has already got three regular promotions as TA (27.05.2003), Sr. TA (07.10.2005) & Inspector (07.05.2008) in his entire career. Therefore he is not eligible for further financial up-gradation under MACP scheme.

5. The Committee noted that the 3rd financial up-gradation under MACP scheme of following officers shall be considered in the next meeting for the reasons mentioned in the remarks column against their name:

Sl. No.	Name S/Shri./Smt.	Remarks
1.	Jeboy Thomas, Superintendent	Ministry vide the letter F.No.A-23011/11/2019-Ad.IIA dated 23.05.2019 has directed to implement the order dated 26.2.2019 of the Hon'ble Tribunal, Ernakulam Bench in OA No.180/862/2018 filed by AIACEGEO and Ors provided this case is similar to the cases covered in the order of Hon'ble Madras High Court dated 6.9.2010 in WP No.13225 of 2010 against which SLP was dismissed. As these officers are eligible for the benefit, their 3rd financial up-gradation shall be considered in the next meeting, after implementing the said order by granting NFG and consequent pay fixation.
2.	Rajeevan N, Superintendent	
3.	K.V.Anil Chandran, Superintendent	

6. The Committee also noted that representation received from the following officers (retired) for financial up-gradations under MACP Scheme cannot be considered in this meeting for the reasons mentioned below against their name:

Sl. No.	Name S/Shri./Smt.	Reason	Remarks
1.	Ravi Varma Raja, Assistant Commissioner (Rtd.)	The officers have filed Original application before the Hon'ble CAT, Ernakulam Bench vide O.A.No.178/2019	Since the O.As are still 'pending' before the Hon'ble Tribunal, this committee is not in a position to consider the cases.
2.	K.K.Sreenivasan Nair, Superintendent(Retd.)		
3.	R Chandramohandas, Superintendent (Rtd.)	The officer has filed Original application before the Hon'ble CAT, Ernakulam Bench vide O.A.No.363/2019	

7. (i) Further, the Committee noted that Shri K.M.Abdul Samad, Superintendent (Rtd.) has submitted two representations on 05.02.2019 and 23.06.2019 with regard to the implementation of the MACP Scheme. The said officer had filed O.A.No.574 of 2019 before the Hon'ble CAT, Ernakulam Bench and the Hon'ble Tribunal has disposed off the O.A at the admission stage itself vide order dated 31.07.2019, directing to consider the representations with due regard to the rules on the subject, as early as possible and in any case within one month of receipt of a copy of the order. Accordingly, the Committee considered the representations and observed that Shri K.M.Abdul Samad joined as Inspector on 22.03.1985 and was granted 1st financial upgradation under ACP Scheme w.e.f 09.08.1999. He was promoted as Superintendent on 30.06.2004 and was granted non functional upgradation to GP 5400/- in PB-2 w.e.f 17.04.2009. He has requested for NFG of Rs.5400/- in PB-2 w.e.f 01.01.2006, instead of 17.04.2009, 2nd financial upgradation under MACP Scheme to the grade pay of Rs. 6600/-in PB-3 w.e.f 01.09.2008 and 3rd financial upgradation under MACP to the Grade pay of Rs.7600/- in PB-3 w.e.f 22.03.2015.

(ii) Committee found that Ministry vide the letter F.No.A-23011/11/2019-Ad.IIA dated 23.05.2019 has directed to implement the order dated 26.2.2019 of the Hon'ble Tribunal, Ernakulam Bench in OA No.180/862/2018 filed by AIACEGEO and Ors provided this case is similar to the cases covered in the order of Hon'ble Madras High Court dated 6.9.2010 in WP No.13225 of 2010 against which SLP was dismissed. As per the said order, the applicants were eligible for the GP of Rs.5400/- after 4 years of service in the GP of Rs.4800/- with all consequential benefits. In the present case also, the tribunal has directed to dispose the representations with due regard to the rules on the subject. Hence, the applicant (Shri K.M.Abdul Samad, Superintendent (Rtd.) is eligible to be considered for grant of NFG of Rs.5400/- in PB-2 w.e.f 01.01.2006, subject to other eligibility conditions. His request for 2nd financial upgradation under MACP Scheme to the grade pay of Rs. 6600/-in PB-3 w.e.f 01.09.2008 and 3rd financial upgradation under MACP to the Grade pay of Rs.7600/- in PB-3 w.e.f 22.03.2015 cannot be considered because of the reasons detailed in para 8(i).

8. The Committee was informed that representation for financial up-gradations under MACP Scheme was received from following officers / retired officers.

Sl. No.	Name S/Shri./Smt.	Remarks
1.	Netticadan Antonio, Superintendent	The officer has requested to revise the 3rd financial upgradation under MACP granted from Level 10 to Level -11 w.e.f 22.09.2018 stating that MACP cannot offset against the NFG of GP ₹5400 in PB-2.
2.	Raju N., Superintendent	The officer has joined as stenographer on 15.05.1982. He was promoted as Inspector on 31.07.1991 and Superintendent on 02.4.2012. He was granted 2nd financial up-gradation under ACP scheme w.e.f 15.05.2006. The officer has requested to refix the effective date of 2nd financial up-gradation under ACP scheme w.e.f 01.01.2006 and also requested for 3rd financial up-gradation under MACP to the Grade pay of Rs.6,600/- w.e.f 15.5.2012.
3.	Raju M., Superintendent	The officer has joined as stenographer on 25.09.1982 was promoted as Inspector on 05.06.1987 and Superintendent on 30.09.2010. He was granted 2nd financial upgradation under ACP scheme w.e.f 25.09.2006. The officer has requested to refix

		the effective date of 2nd financial upgradation under ACP scheme w.e.f 01.01.2006 and also requested for 3rd financial upgradation under MACP to the Grade pay of Rs.6,600/- w.e.f 25.9.2012.
4.	Senson Thomas, Superintendent	The officer was granted first financial up-gradation under ACP scheme w.e.f 09.08.1999 and 3rd financial upgradation under MACP scheme w.e.f 28.05.2016. The officer has requested for 3rd financial upgradation under MACPs from level 10 to level 11 w.e.f 28.05.2016, stating that MACP cannot offset against the NFG of Grade Pay Rs.5400/- in PB 2.
5.	M.P Radhakrishnan, Superintendent (Rtd.)	The Superintendent (Rtd.) joined as Stenographer on 10.04.1978 was promoted as Inspector on 02.08.1983 and as Superintendent on 22.12.2002 and got NFG in PB2 with Grade Pay 5400. The Superintendent(Retd.) requested for 3rd financial upgradation to the GP of Rs.6,600/- in PB-3 w.e.f April 2008, stating that NFG is not MACP upgradation and cannot be treated as one MACP up-gradation.
6.	Gopalakrishnan Nair N, Inspector (Rtd)	The officer has joined as stenographer on 10.10.1979 was promoted as Inspector on 12.04.1993. He was granted 2nd financial upgradation under ACP scheme w.e.f 01.07.2006 and 3rd MACP in Grade pay of Rs.5400/- in PB 2 w.e.f. 10.10.2009. The officer has requested for 2nd financial upgradation to the Grade pay of Rs.4800/- w.e.f 10.10.1999 and also requested for 3rd financial upgradation under MACP to the Grade pay of Rs.6,600/- w.e.f 10.10.2009 stating that non functional upgradation to the Grade pay of Rs.5400/- cannot stand in the way of 3rd financial upgradation and that the benefit of MACP scheme is applicable from 01.10.1999 and not from 01.07.2006. The officer(Retd.) has stated that he was granted 2nd ACP w.e.f 01.07.2006 nearly after 27 years. It is seen that the said officer(Retd.) had been granted 2nd financial upgradation under ACP scheme w.e.f 10.10.2003 vide this office order No.184/2003 dated 12.08.2003. So his contention is incorrect.
7.	B.Jayakumar, Superintendent(Retd.)	The Superintendent (Rtd.) joined as Upper Division Clerk on 15.01.1976 promoted as Inspector on 18.02.1981 and Superintendent on 29.08.1997 and during superannuation his grade pay was fixed as Rs.5400/-. The Superintendent(Retd.) requested for 3rd financial upgradation to the GP of Rs.6,600/- w.e.f 01.09.2008 stating that he had completed his 30 years of service in January 2006 and hence became eligible for 3rd financial upgradation from 01.09.2008.

The Committee considered all the above representations received for financial up-gradation. It is observed that all the representations are for financial upgradation

under MACP Scheme ignoring NFG of Rs.5400/- in PB 2 granted and also regarding financial upgradation w.e.f 01.01.2006. The Committee found that they are not eligible to be considered for grant of financial up-gradation under MACP Scheme for the reasons recorded below:

(i) *The specific provision in para 8.1 of Annexure I of O.M.No.35034/3/2008Estt(D) dated 19.5.2009 state that the non functional scale in Grade pay of Rs.5400/- in PB2 is to be treated as financial up-gradation under MACP scheme. Para 8.1.of the MACP Scheme also state that Grade pay of Rs.5400/- in PB-2 and PB-3 are to be treated as two separate grade pays for the purpose of grant of financial up-gradation under MACPS. The matter regarding counting of non functional up-gradation to the grade Pay of Rs.5400/- in PB 2 to the Superintendents as one financial up-gradation for the purpose of MACP scheme has been clarified by DOPT vide letter dated 21.07.2010 and CBEC vide letters/clarifications F.No.A-23011/25/2015-Ad.II A dated 02.09.2016, F.No.A-26017/58/2017-Ad.II.A dated 23.11.2017, F.No.A-23011/58/2017-Ad.IIA dated 1.11.2018 and F.No.A-23011/93/2018-Ad.IIA dated 15.01.2019 and therefore non-functional grade pay granted to the Superintendent (Group B) would be off set against one financial up-gradation under MACP Scheme. In view of these clarifications non functional Grade pay of Rs.5,400/- in PB 2 granted to the Superintendents needs to be counted as financial upgradation. Hence, request for financial up-gradation to the Grade Pay of Rs.6,600/- under MACP scheme is not recommended.*

(ii) *The MACP scheme for the Central Government Civilian Employees was introduced on the recommendation of the 6th CPC vide DOP&T's OM No.35034/3/2008-Estt(D) dated 19.05.2009 w.e.f 01.09.2008. Also, Board vide letter F.No.A-26017/166/2018-Ad.IIA dated 09.01.2019 has intimated that the applicability of the Judgement dated 08.12.2017 of the Hon'ble Supreme Court in Civil Appeal Diary No.3744 of 2016 on grant of MACP from 01.01.2006 instead of 01.09.2008 has been examined in the Board in consultation with DOP&T and DOP&T has, inter alia, observed that the order dated 08.12.2017 of the Hon'ble Supreme Court in Civil Appeal Diary No.3744 of 2016, in case of UOI and Ors. Vs.Balbir Singh Turn & Anr. is in the context of MACP scheme issued by Ministry of Defence with regard to personnel below officer Rank (PBOR) and hence the order of the Hon'ble Apex Court is directly not applicable to the MACP Scheme issued by DOP&T for civilian employees. Therefore, financial up-gradation under MACP scheme w.e.f 01.01.2006 cannot be granted.*

9. The Committee was further informed that vide DOPT OM dated 27.09.2016 para 17 of the MACP Scheme (DOP&T OM dated 19.05.2009) was substituted by the following words:-

"For grant of financial up-gradation under MACP Scheme, the prescribed bench mark would be 'Very Good' for all the posts".

This change came into effect from 25.07.2016.

10. The Committee was informed that as per DOP&T's clarification in O.M. No.35034/3/2008-Estt (D) (Vol.II) dated 04.10.2012 wherever promotion are given on non-selection basis, the prescribed benchmark as mentioned in Para 17 of Annexure – I of MACP Scheme dated 19.05.2009 shall not apply for the purpose of grant of financial up-gradation under MACP Scheme.

11. The Committee was also informed that, though para 17 of the DOP&T OM dated 19.05.2009 was substituted vide the OM dated 27.09.2016, the clarification given in the DOPT OM dated 04.10.2012 is not yet withdrawn.

12. The Committee went through the details mentioned in the respective proforma of the individuals as furnished by the DDO in charge of Divisions and Headquarters Offices of all the Commissionerates in Thiruvananthapuram Zone, CCR dossiers, Vigilance clearance and other required information from the Establishment Section of Headquarters Office, Cochin and recorded its findings against their names in the consideration lists. The Committee considered the APAR grading for five preceding years in respect of all the officers considered for financial up-gradation under MACP Scheme.

13. The Committee decided to put up the minutes on the website of the Central Tax & Central Excise Commissionerate, Kochi after approval by the Principal Commissioner of Central Tax & Central Excise, Kochi.

14. The Committee accordingly considered the cases of eligible officers for grant of 1st / 2nd / 3rd financial up-gradation under MACP Scheme to the various grade pays. Consideration list has been prepared for granting grade pays within PB-1, PB-2 and upto PB-3 with G.P of ₹ 6600/ Level 1 to 11 in the pay matrix.

15. Based on its findings, the Committee recommended the following Group 'B' & 'C' officers for granting 1st / 2nd / 3rd financial up-gradation under MACP Scheme to the various grade pays / Levels with effect from the dates mentioned against the officers:

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.	E.C.Sasidharan, Superintendent	24.07.1960	3rd	01.01.2016	level 10
2.	Sobhan Sindhu V.M	26.01.1969	3rd	23.09.2016	level 10
3.	C.K.Dinakaran (expired)	25.06.1958	3rd	01.09.2008	PB-2 Rs.4800/-
4.	Deepa Premakumar, A.O	22.05.1975	3rd	27.05.2018	Level 7
5.	Nikhil T.S,Inspr.	19.07.1983	1st	17.08.2019	level 8
6.	Divya G.V, Inspr.	14.05.1981	1st	22.03.2020	level 8
7.	Zuhara Ajmal, Hindi Translator	13.08.1964	3rd	22.03.2020	Level 9
8.	M.T.Unnikrishnan, H. Hav.	22.04.1966	2nd	19.05.2018	Level 3
9.	Sajesh Kumar R, H. Hav.	16.04.1968	3rd	18.10.2019	Level 4
10.	T.S.Naveen Kumar, H. Hav.	31.05.1968	3rd	21.03.2020	level 4
11.	K.K.Deepak Kumar, H. Hav.	15.04.1970	3rd	21.03.2020	Level 4
12.	Priyadath Narayanan, Havl.	26.12.1963	1st	05.05.2019	level 2
13.	E.Ganeshan, H. Hav.	09.04.1960	3rd	15.09.2019	Level 4

14.	K.Anirudhan, H. Hav.	09.01.1963	2nd	27.07.2018	Level 3
15.	N.S.Madhusoothanan Nair, Havl.	10.05.1967	3rd	21.03.2018	Level 4

Rajeswari 30.8.19

(Rajeswari R.Nair)
Chairman

30/8/19

(B.Uma Devi)
Member

30/8/19

(George Joseph)
Member