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
प्रधान आयुक्त का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER
केन्द्रीय कर और केन्द्रीय उत्पाद शुल्क, कोच्चि,
CENTRAL TAX & CENTRAL EXCISE, KOCHI
केन्द्रीय राजस्व भवन, CENTRAL REVENUE BUILDING
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C.No. II/39/7/2018 Estt. Dated: 03.08.2020

ORDER NO. 71/2020

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	Due date of financial upgradation	Recommended grade pay & pay band	Financial upgradation granted (1st/2nd or 3rd MACP)
(1)	(2)	(3)	(4)	(5)	(6)
1.	Suresh Babu P.G, Asstt.Commissioner (Supdt. as on the date of upgradation under MACP)	04.12.1960	21.06.2014	GP 6600/- (in PB-3)	3rd
2.	Manoj Kumar C, Supdt.	01.06.1965	01.01.2016	Level 10	3rd
3.	Netticadan Antonio, Supdt.	20.8.1963	01.01.2016	Level 10	3rd

4.	Kurian P Mathew, Supdt.	10.2.1964	01.01.2016	Level 10	3rd
5.	Vinodini S Menon, Supdt.	7.5.1963	01.01.2016	Level 10	3rd
6.	Chandra Sekhar M T, Supdt.	11.6.1963	01.01.2016	Level 10	3rd
7.	Menon Balraj, Supdt.	13.7.1966	01.01.2016	Level 10	3rd
8.	K.G.Sudha, Supdt.	30.7.1963	01.01.2016	Level 10	3rd
9.	T.D.Fleming, Supdt	02.11.1968	04.5.2020	Level 10	3rd
10.	Manoj R, Supdt.	13.5.1970	13.05.2020	Level 10	3rd
11.	Belinda Rebello, Supdt.	5.6.1969	30.03.2018	Level 10	3rd
12.	Baiju K.G, Supdt.	27.5.1966	13.01.2018	Level 10	3rd
13.	S.A.Madhu, Supdt.	31.5.1966	31.10.2016	Level 10	3rd
14.	Biju George P, Supdt.	1.2.1971	18.05.2020	Level 10	3rd
15.	Jayaraj V, Supdt.	31.5.1971	09.05.2020	Level 10	3rd
16.	Aravinda Raja, Supdt.	14.1.1968	09.05.2020	Level 10	3rd
17.	Chander Shekhar A.S, Supdt.	18.12.1961	17.02.2019	Level 10	3rd
18.	Sheeba Prasad, Supdt.	08.10.1967	01.04.2019	Level 10	3rd

19.	Santhosh Kumar K.G, Supdt.	31.5.1968	06.01.2018	Level 10	3rd
20.	Balagopal G, Supdt.	2.5.1967	31.01.2018	Level 10	3rd
21.	Hareendran K, Supdt.	23.5.1968	15.01.2018	Level 10	3rd
22.	S.Geeta, Supdt.	13.2.1966	01.02.2019	Level 10	3rd
23.	C.A.Thomas, Supdt.	26.5.1966	07.02.2018	Level 10	3rd
24.	Geeta K.P, Supdt.	28.1.1969	27.05.2020	Level 10	3rd
25.	Anil Chandran K.V, Supdt.	1.1.1967	01.01.2016	Level 10	3rd
26.	Devassy V.P, Supdt.	21.4.1964	11.01.2020	Level 10	3rd
27.	Paul V.K, Supdt.	25.2.1966	27.06.2017	Level 10	3rd
28.	Biju K Jacob, Supdt.	31.5.1971	10.05.2020	Level 10	3rd
29.	Unnikrishnan P, Supdt.	25.5.1966	13.01.2018	Level 10	3rd
30.	Suresh Babu C,Supdt.	13.5.1961	01.01.2018	Level 10	3rd
31.	Thara Diwakar, Supdt.	22.12.1968	09.05.2020	Level 10	3rd
32.	Varghese John, Supdt.	20.5.1969	21.07.2020	Level 10	3rd
33.	Sabu Philip, Supdt.	31.5.1967	13.01.2018	Level 10	3rd

34.	Vaidyanathan R, Supdt.	14.5.1964	14.01.2018	Level 10	3rd
35.	Vinayakumar P.G, Supdt.	12.11.1967	23.03.2016	Level 10	3rd
36.	Vijaya Menon, Supdt.	2.9.1963	01.01.2016	Level 10	3rd
37.	Sreedhar E, Supdt.	14.4.1966	18.02.2018	Level 10	3rd
38.	Jeboy Thomas, Supdt.	30.5.1966	01.01.2016	Level 10	3rd
39.	Rafeeque Hassan M,Supdt.	31.5.1967	17.04.2017	Level 10	3rd
40.	Thomas Cheriyan, Supdt.	15.5.1969	12.11.2019	Level 10	3rd
41.	K.P.Ramadas, Supdt.	31.5.1968	26.05.2020	Level 10	3rd
42.	K.V.Rajesh, Supdt.	30.1.1971	13.05.2020	Level 10	3rd
43.	N.Rajeevan, Supdt.	31.5.1966	01.01.2016	Level 10	3rd
44.	Shanavas P.K, Supdt.	31.5.1969	20.05.2020	Level 10	3rd
45.	Rajith T.G, Supdt.	1.6.1967	24.02.2019	Level 10	3rd
46.	Dolton Francis Forte, Supdt.	19.5.1969	07.01.2018	Level 10	3rd
47.	Praveen M, Supdt.	27.4.1970	01.11.2019	Level 10	3rd
48.	Satya Murali S, Supdt.	14.1.1968	28.03.2020	Level 10	3rd

49.	Sujatha Narayanan, Supdt.	26.4.1970	18.04.2020	Level 10	3rd
50.	T.N.Sunil, Supdt.	26.5.1971	18.05.2020	Level 10	3rd
51.	Sobhana C, Supdt.	21.10.1963	01.01.2016	Level 10	3rd
52.	Sudish Kumar S, Supdt.	30.5.1967	12.10.2016	Level 10	3rd
53.	Gopakumar E.K, Supdt.	10.5.1968	23.09.2016	Level 10	3rd
54.	Sunil Deth K,Supdt.	25.07.1963	12.05.2020	Level 10	3rd
55.	Biju J Mathew, Supdt.	10.4.1968	23.05.2020	Level 10	3rd
56.	Sreekumar B,Supdt.	31.5.1969	23.05.2020	Level 10	3rd
57.	Girish Babu C.M, Supdt.	9.5.1965	24.05.2020	Level 10	3rd
58.	Prakash Kumar R, Supdt.	25.5.1966	23.03.2018	Level 10	3rd
59.	Chacko Eapen, Supdt.	7.2.1960	01.02.2019	Level 10	3rd
60.	Annie Abraham, Supdt.	20.4.1961	01.03.2020	Level 10	3rd
61.	P.S.Jayachandran, Supdt.	30.5.1968	24.05.2016	Level 10	3rd
62.	Ramesh B Panicker, Supdt.	30.5.1966	10.01.2018	Level 10	3rd
63.	Arun Zachariah, Supdt.	28.4.1969	06.05.2020	Level 10	3rd

64.	B.Prahladan, Supdt.	23.5.1968	13.05.2020	Level 10	3rd
65.	P.Suresh Kumar, Supdt.	18.3.1968	30.06.2020	Level 10	3rd
66.	Haridas R, Supdt.	14.2.1967	26.09.2016	Level 10	3rd
67.	Suresh S.No.III, Supdt	25.5.1968	31.12.2016	Level 10	3rd
68.	S.Ramaswamy, Supdt	1.5.1965	26.06.2018	Level 10	3rd
69.	Rejith S, Supdt.	31.5.1973	23.12.2016	Level 9	2nd
70.	Pradeep Kumar M Nair, Supdt.	25.2.1965	01.09.2018	Level 9	3rd
71.	Madavankutty K.V, Inspr	15.9.1974	30.06.2013	Level 8	3rd
72.	K.Sreekumaran Unni, Supdt.	3.5.1964	29.09.2018	Level 10	3rd
73.	Biju N, Inspr	14.5.1968	23.11.2019	Level 8	3rd
74.	Tittle Mathew, Inspr	23.6.1968	17.11.2019	Level 8	3rd
75.	Vijayakumar R, H.Havaldar	25.5.1962	01.01.2017	Level 4	3rd
76.	Harshan P.R, H.Havaldar	12.2.1969	01.06.2020	Level 4	3rd
77.	Sabu P.B, H.Havaldar	10.5.1964	29.05.2020	Level 4	3rd
78.	Harinarayanan K, Havaldar	30.4.1966	22.09.2018	Level 2	1st

79.	Manoharan P, H.Havaldar	30.5.1964	30.11.2018	Level 4	3rd
80.	M J Sabu, H.Havaldar	19.3.1967	04.06.2020	Level 4	3rd

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 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 Principal Commissioner of Central Tax and Central Excise, Kochi.

5. Hindi version follows.

Rajeswari

(Rajeswari R. Nair)
Joint Commissioner (P&V)

To:

The Individuals (through the Supervisory officers concerned)

Copy submitted to:

1. **The Chief Commissioner of Central Tax and Central Excise, Thiruvananthapuram Zone.**
2. **The Principal Commissioner of Central Tax & Central Excise, Kochi/ Thiruvananthapuram.**
3. **The Commissioner of Central Tax & Central Excise, Kozhikode/ Audit, Kochi/ Appeals, Kochi.**
4. **The Commissioner of Customs (Preventive), Cochin.**
5. **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).

6. **The Pay and Accounts Officer/ Chief Accounts Officer, Central Tax and Central Excise, Kochi/ Thiruvananthapuram /Kozhikode/ Audit, Kochi/ Custom House, Cochin.**

Copy to:

1. **The Assistant/Deputy Commissioner, Ernakulam Division/Kakkanad Division/ Aluva Division/ Perumbavoor Division /Idukki Division/ Thrissur Division/ Chalakkudy Division.**
2. **The Superintendent (Confidential-Vigilance), Hqrs. Kochi/ AO(DDO) Hqrs. Kochi.**
3. **Superintendent (EDP), Hqrs. Kochi who is requested to upload the MACP order on the Commissionerate website.**
4. **Hindi Cell of Kochi Commmissionerate.**
5. **The Gen. Sec's of all Group 'B' & 'C' officers Association, Kochi.**