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: 12.10.2020

ORDER NO. 150/2020

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	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.	Jayashree N S, Superintendent	15.04.1964	3rd	01.01.2016	Level 10
2.	Suresh (No. II), Superintendent	31.05.1963	3rd	01.01.2016	Level 10
3.	Tomy Joseph No.I Superintendent	11.02.1961	3rd	01.01.2016	Level 10
4.	Roy John, Superintendent	31.07.1961	3rd	01.01.2016	Level 10
5.	S Dhanalakshmi, Superintendent	16.11.1962	3rd	01.01.2016	Level 10
6.	Manoj K.P, Superintendent	29.05.1967	3rd	31.01.2018	Level 10

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7.	Prakash Alex, Superintendent	15.11.1965	3rd	03.03.2018	Level 10
8.	Jyothirmoy, Superintendent	05.01.1969	3rd	16.05.2020	Level 10
9.	Raghuraj K, Superintendent	31.05.1969	3rd	31.05.2020	Level 10
10.	Gokuldas C, Superintendent	01.06.1965	3rd	01.01.2016	Level 10
11.	Pushpa U, Superintendent	13.07.1967	3rd	10.02.2018	Level 10
12.	Mohan C Pillai, Superintendent	02.05.1960	3rd	01.01.2016	Level 10
13.	Joseph Mathew, Superintendent	17.05.1965	3rd	23.04.2017	Level 10
14.	Thomas P Kalarickal, Superintendent	15.04.1971	3rd	29.10.2019	Level 10
15.	N V Saju, Superintendent	20.01.1965	3rd	08.07.2017	Level 10
16.	P C Chacko, Superintendent	01.05.1964	3rd	02.01.2016	Level 10
17.	Baby V P, Superintendent	10.05.1964	3rd	05.01.2016	Level 10
18.	Gireesh Babu P, Superintendent	30.05.1965	3rd	13.12.2016	Level 10
19.	Nandakumar K, Superintendent	31.05.1964	3rd	16.05.2020	Level 10
20.	Raji K R, Superintendent	16.01.1969	3rd	12.05.2020	Level 10
21.	Raja Tomy, Superintendent	02.10.1972	3rd	01.11.2019	Level 10
22.	Vinod Kumar V V, Superintendent	30.05.1968	3rd	18.05.2020	Level 10
23.	Shashidharan, Superintendent	28.09.1968	3rd	10.05.2020	Level 10
24.	Sajith Kumar C R, Superintendent	31.05.1970	3rd	17.05.2020	Level 10
25.	Chitra C R, Superintendent	29.01.1970	3rd	09.05.2020	Level 10
26.	Dayanandan K Menon, Superintendent	29.07.1962	3rd	31.03.2018	Level 10
27.	Minal Babu, Superintendent	03.11.1968	3rd	23.03.2018	Level 10
28.	K C Joseph, Superintendent	05.03.1967	3rd	06.04.2018	Level 10
29.	Valsalakumari R, Superintendent	31.05.1967	3rd	01.02.2019	Level 10

30.	K S Madhu, Superintendent	09.07.1967	3rd	03.01.2017	Level 10
31.	Megha R, Inspector	27.05.1984	1st	15.11.2020	Level 8
32.	Visakh D, Inspector	23.11.1983	1st	15.11.2020	Level 8
33.	Prabodh S, Inspector	02.05.1987	1st	29.11.2020	Level 8
34.	Pramod Kumar Savita, Inspector	12.07.1980	1st	28.05.2020	Level 8
35.	Priya K M, Inspector	17.03.1979	1st	12.11.2020	Level 8
36.	Jishnu A G, Inspector	02.02.1988	1st	22.11.2020	Level 8
37.	Sreejith V, Inspector	01.08.1982	1st	29.11.2020	Level 8
38.	Senthil Kumar M, Inspector	14.09.1975	1st	18.11.2020	Level 8
39.	Jincy M P, Inspector	25.05.1983	1st	27.01.2021	Level 8
40.	Abraham Koshy T, Inspector	28.03.1982	1st	30.11.2020	Level 8
41.	D.Anitha, Administrative Officer	19.10.1972	3rd	01.04.2015	PB-2, GP Rs.4600/-
42.	K.K.Sindhumol, Administrative Officer	29.05.1970	2nd	01.09.2008	PB-2, GP Rs.4600/-
43.	Mohanan E.V, Head Havaldar	31.05.1968	3rd	20.03.2020	Level 4
44.	Antony J, Head Havaldar	24.03.1970	3rd	31.05.2020	Level 4
45.	Vijayakumar T G, Head Havaldar	20.05.1976	2nd	27.07.2018	Level 3
46.	Raju T, Head Havaldar	24.05.1975	2nd	27.07.2018	Level 3
47.	Baburajan K, Head Havaldar	22.05.1970	2nd	28.12.2015	PB-1, GP Rs.2000/-
48.	Anil Kumar M G, Head Havaldar	20.05.1966	3rd	18.02.2021	Level 4
49.	Viswanathan P C, Head Havaldar	29.05.1966	3rd	25.05.2021	Level 4
50.	S Vijayan, Head Havaldar	07.02.1964	3rd	18.02.2021	Level 4
51.	Sreeraj P, Head Havaldar	20.03.1968	3rd	22.02.2021	Level 4
52.	Vijayakumar R, Head Havaldar	25.05.1962	3rd	01.01.2017	Level 4

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53.	Prasobhan P M, Head Havaldar	16.03.1961	3rd	19.07.2020	Level 4
54.	Mukesh P, Head Havaldar	11.03.1967	3rd	16.02.2019	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 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.**
3. **The Commissioner of Central Tax & Central Excise, Thiruvananthapuram/ 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.