



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

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C.No. II/39/7/2014 - Estt.Pt.II

Dated: 11.01.2017

ORDER NO.04/2017

**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 Finance Ministry's letter F.No.A-26017/76/2009-Ad.II.A dated 17.6.2009, the officers as per the list enclosed as Annexure to this Order are hereby granted financial upgradation under the MACP Scheme to the immediate next higher grade pay in the hierarchy of the pay band with effect from the date(s) as mentioned against their names.

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. 1<sup>st</sup> 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 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. 1<sup>st</sup> 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 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 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 Commissionerate**

**The Gen. Sec's of all Group 'B' & 'C' officers Association Cochin.**

**ANNEXURE**

<b>Sl. No</b>	<b>Name (S/Shri./Smt.)</b>	<b>Dsgn.</b>	<b>Date of the Screening Committee</b>	<b>Due date of financial upgradation</b>	<b>Recommended G.P. and Pay Band</b>	<b>1<sup>st</sup>/2<sup>nd</sup> /3<sup>rd</sup> MACP</b>
1.	C.R Ravindranath	Supdt (Expired)	29.03.2010	01.09.2008	PB 3 - 6600	3 <sup>rd</sup>
2.	C.Premalatha	Sepoy (Retired on 31.10.2011)	13.04.2010	01.09.2008	PB 1 - 1900	1 <sup>st</sup>
3.	T.Ramachandran (No.1)	Havildar (Rtd)	13.04.2010	01.09.2008	PB 1 - 2000	2 <sup>nd</sup>
			04.05.2010	01.09.2008	PB 1 - 2400	3 <sup>rd</sup>
4.	K.P.Raghuraman	H. Havildar (Expired)	13.04.2010	01.09.2008	PB 1 - 2000	2 <sup>nd</sup>
			04.05.2010	01.09.2008	PB 1 - 2400	3 <sup>rd</sup>