



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 & CUSTOMS**  
 प्रधान आयुक्त का कार्यालय  
**OFFICE OF THE PRINCIPAL COMMISSIONER**  
 केन्द्रीय कर एवं केन्द्रीय उत्पाद शुल्क  
**CENTRAL TAX & CENTRAL EXCISE**  
 केन्द्रीय राजस्व भवन, CENTRAL REVENUE BUILDING  
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GEXCOM II/(39)/72/2021 Estt.

Dated: 02.07.2021

**ORDER NO. 46/2021**

**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	Recommen- ded grade pay & pay band/ Pay matrix level
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(1)	(2)	(3)	(4)	(5)	(6)	
1.	Joju M Mampilly, Supdt.	14.01.1969	3rd	01.05.2021	Level 10	
2.	Shaji Scaria, Supdt.	10.01.1969	3rd	04.05.2021	Level 10	
3.	Reji P, Supdt.		11.04.1969	3rd	26.04.2021	Level 10
4.	Benny Antony, Supdt.		23.05.1969	3rd	04.05.2021	Level 10
5.	Neelakantan Sivan A, Supdt.		11.04.1969	3rd	28.04.2021	Level 10
6.	S. Sunil Kumar, Supdt.		25.05.1972	3rd	27.04.2021	Level 10
7.	Radesh S, Supdt.		24.08.1967	3rd	30.12.2020	Level 10
8.	Dinesh Babu P, Supdt.		18.05.1965	3rd	18.05.2021	Level 10
9.	Sajesh O, Supdt.		22.05.1971	3rd	04.05.2021	Level 10

10	Jossy Joseph, Supdt.	06.04.1969	3rd	01.05.2021	Level 10
11	Rajeev P.K, Supdt.	02.05.1969	3rd	01.05.2021	Level 10
12	Patrice Joseph, Supdt.	17.07.1969	3rd	24.05.2021	Level 10
13	Lakshmikanthan A, Asstt.Commissioner (Supdt. as on the date of upgradation under MACP)	10.07.1968	3rd	24.05.2020	Level 10
14	Jayakumar K.C, Supdt.	22.05.1965	3rd	26.04.2021	Level 10
15	Raju K.A, Supdt.	20.05.1970	3rd	11.05.2021	Level 10
16	Joffee Jose, Supdt.	22.04.1970	3rd	27.04.2021	Level 10
17.	Padmarajan Nambiar, Supdt.	09.05.1971	3rd	15.05.2021	Level 10
18.	Meenakshy, Supdt.	12.01.1971	3rd	27.04.2021	Level 10
19.	Tojo Davis, Supdt.	18.10.1968	3rd	04.05.2021	Level 10

20.	C.Ashok, Supdt.	20.05.1972	3rd	01.05.2021	Level 10
21.	Mathew John, Supdt.	29.05.1969	3rd	17.02.2018	Level 10
22.	T.H.Michael, Asstt.Commissioner (Supdt. as on the date of upgradation under MACP)	01.06.1965	3rd	01.01.2016	Level 10
23.	Suresh P.R, Supdt. (Inspector as on the date of upgradation under MACP)	20.04.1969	3rd	19.07.2011	PB-2, GP Rs. 4800/-
24.	Rosalind Jose Thomas Koruthu, Sr. Translation Officer	07.10.1974	2nd	06.08.2021	Level 8
25.	Jackson Joseph, Inspr.	09.09.1979	1st	30.11.2020	Level 8
26.	Rajeev R.C, Inspr.	23.04.1980	1st	25.11.2020	Level 8
27.	Kaustubh Kumar, Inspr.	18.10.1978	1st	12.10.2019	Level 8
28.	Nikhil Mohan, Inspr	26.05.1982	1st	24.11.2020	Level 8
29.	Azeeb Chenath, Inspr.	22.03.1980	1st	02.12.2020	Level 8

30.	Viswaraja A, H. Havaladar	15.02.1964	3rd	20.02.2021	Level 4
31.	Radhika K.P, H. Havaladar	20.04.1965	3rd	25.04.2021	Level 4
32.	BinumonT.P, H. Havaladar	19.05.1975	2nd	07.03.2020	Level 3
33.	T.P.Viswanathan, LDC	14.05.1962	3rd	24.12.2020	Level 4
34.	Johnson P.J, H. Havaladar	24.05.1966	3rd	06.06.2021	Level 4
35.	Raghunathan Pillai B, H. Havaladar	16.05.1963	3rd	17.04.2021	Level 4
36.	Santhakumari C.P, H. Havl.	30.01.1965	3rd	25.02.2021	Level 4
37.	Shaji S, H. Havl.	24.12.1964	3rd	12.04.2021	Level 4
38.	K.M. Baiju, H. Havl.	10.04.1965	3rd	19.04.2021	Level 4

39.	Arun Kumar M, H. Havl.	17.04.1965	3rd	19.02.2021	Level 4
40.	Viswanathan P C, H. Havaladar	29.05.1966	3rd	25.02.2021	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 would follow.

**(DR. AJITESH RADHAKRISHNAN)**

**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 Commissionerate.**
- 5. The Gen. Sec's of all Group 'B' & 'C' officers Association, Kochi.**