



भारत सरकार GOVERNMENT OF INDIA

वित्त मंत्रालय MINISTRY OF FINANCE

राजस्व विभाग DEPARTMENT OF REVENUE

केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

प्रधान आयुक्त का कार्यालय OFFICE OF THE COMMISSIONER

केंद्रीय कर और केंद्रीय उत्पाद शुल्क CENTRAL TAX AND CENTRAL EXCISE

कोच्चि आयुक्तालय KOCHI COMMISSIONERATE

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GEXCOM/II/(39)/24/2022-ESTT

Date: As e-signed

**ORDER NO: 10/2026**

**Sub:- Grant of Non-functional upgradation to Shri. Prakash K P, Superintendent (Retd) –Reg.**

Shri. Prakash K.P. (D.O.B. – 11.11.1962), Superintendent, who retired on 30.11.2022, had joined the department as Inspector on 23.09.1988, and was granted first financial upgradation in pay scale 7500-250-12000/- w.e.f. 23.09.2000 vide Cochin Commissioner's Order No. 58/2000 dated 10.04.2000. The officer was granted non-functional upgradation in Grade pay of RS. 5400/- w.e.f. 23.09.2008.

**2.** Since the officer had completed 4 years in the grade pay scale of Rs.7500-250-12000 (pre revised)/- (PB-2- Rs.4800/-) on 01.01.2006, he was eligible for **Non-functional upgradation in GP of Rs. 5400/- (Level-9 of the Pay Matrix)** in accordance with the extant instructions of the Government of India and in compliance with the orders of the Hon'ble Central Administrative Tribunal, Ernakulam Bench.

**3.** The pay of the officer shall be re-fixed in the **Grade Pay Rs. 5400/- (Level-9)** w.e.f. **01.01.2006**. The actual monetary benefits, if any, shall be regulated as per rules.

**4.** Consequent upon the above, the third MACP as well as pensionary benefits shall be revised in accordance with the relevant rules and instructions.

**5.** The officer will have to exercise option for pay fixation in terms of DOP&T OM dated 26.09.1981, 09.11.1987 and 28.11.2019 as amended from time to time within one month from the issue of this order in the prescribed format.

**[Dr. Farah Zachariah]**  
**Joint Commissioner (P&V)**

To

**The Individual**

Copy to:

- 1. The Pay & Accounts Officer, Central Tax and Central Excise, Headquarters, Kochi.**
- 2. The Administrative Officer, Central Tax and Central Excise, Headquarters, Kochi.**
- 3. The Superintendent (Systems), Central Tax & Central Excise, Hqrs Kochi – for uploading on website.**