



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 एवं केन्द्रीय उत्पाद शुल्क CENTRAL TAX & CENTRAL EXCISE
केन्द्रीय राजस्व भवन, CENTRAL REVENUE BUILDING
आई .एस .प्रेस रोड, कोच्चि, I.S. PRESS ROAD, KOCHI-682 018

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II/(3)/APPT/25/2020-ESTT

Date: As e-signed

ORDER NO. 46/2026

Sub: Notional promotion to the cadre of Superintendent of Central Tax & Central Excise – Reg.

Shri. Noushad P H (D.O.B – 01.01.1975), Inspector of Central Tax & Central Excise is hereby notionally promoted to the cadre of Superintendent of Central Tax & Central Excise, Group 'B' post, on regular basis, in Level-8 of the Pay Matrix plus such allowances as may be applicable with effect from 08.02.2024 i.e., the date of joining as Superintendent of his immediate junior, Shri. Bhupal Kumar.

- 2.** The officer's seniority in the cadre of Superintendent is assigned immediately above Shri. Bhupal Kumar.
- 3.** The officer will have to exercise the option for pay fixation in terms of DoPT O.M dated 26.09.1981 and 05.07.1999 within one month from the date of issue of this order. Option once exercised shall be final. If the officer has already been granted financial upgradation under MACP Scheme, then he shall not be entitled for pay fixation benefits now.
- 4.** The promotion of the Inspectors to the grade of Superintendent is subject to the outcome of SLP No. 20810/2012 filed by the Department against High Court Order dated 28.03.2012 in OP (CAT) No. 4305/2011, OP (CAT) No. 999/2012, OP (CAT) No.998/2012, OP (CAT) No. 968/2012, O.A. No. 180/00806/2014 in CAT (EB) and any other pending cases in concerned Courts/Tribunals.
- 5.** The officer can assume charge immediately. The compliance report about joining/non-joining of the officer may be sent to this office by 05.06.2026.

6. This is issued with approval of the competent authority.
7. Hindi version follows.

[Gayathri P G]
Additional Commissioner [P&V]

To

The Individual (Through the Supervisory Officer concerned).

Copy submitted to:

1. **The Chief Commissioner of Central Tax, Central Excise & Customs Thiruvananthapuram Zone.**
2. **The Principal Commissioner of Central Tax & Central Excise, Kochi.**

Copy to:

1. **The Assistant Commissioner of Central Tax & Central Excise, Idukki Division**
2. **The Chief Accounts Officer/Pay & Accounts Officer, Central Tax & Central Excise Hqrs. Kochi/ Kozhikode .**
3. **The Assistant Director (OL), Central Tax and Central Excise Hqrs, Kochi.**
4. **The Administrative Officer (DDO), Superintendent (Confl/Vig.), Kochi/ Kozhikode.**
5. **The Superintendent (Systems) – for uploading in website.**