



भारत सरकार, वित्त मंत्रालय, राजस्व विभाग
Govt. of India, Ministry of Finance, Dept. of Revenue

मुख्य आयुक्त का कार्यालय, केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवा कर

Office of the Chief Commissioner, Central Excise, Customs & Service Tax

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Establishment Order No. 97/ 2015

Dated: Shillong, the 6th May, 2015

Subject: Grant of 3rd Financial Upgradation under the Modified Assured Career Progression Scheme (MACPS) in the grade of Senior Tax Assistant – Order - reg.

In pursuance of the DoP&T's O.M. No. 35034/3/2008 -Estt. (D, dated the 19th May, 2009, the following Senior Tax Assistants are hereby granted **Third Financial Up-gradation** under the MACP Scheme, and are accordingly placed in the grade pay as detailed below with effect from the date mentioned against each.

Sl. No	Name of the Officer S/Shri/Smt.	Date from which 3 rd financial upgradation granted	Grade Pay to be granted
1.	Pabitra Kumar Nath	08.11.2013	` 4,200 in PB-2
2.	Hireswar Boro	21.10.2013	` 4,200 in PB-2
3.	Sitendra Chandra Roy	18.04.2014	` 4,200 in PB-2

The above financial up-gradation is subject to the following conditions:-

1. The financial up-gradation will not result in change in designation of the beneficiary, i.e., the financial benefit is granted with the retention of his old designation and the said financial up-gradation shall not confer any privilege related to higher status.
2. The financial up-gradation under the MACP Scheme is purely personal to the incumbent and does not amount to actual functional promotion of the official concerned. It has no relevance to their inter-se seniority position, and as such, there shall be no additional financial up-gradation for the senior officials on the ground that the junior officials have got higher pay scale(s) under the Scheme. The concept of "Senior-Junior" is quite alien to the idea behind the MACP Scheme.
3. The above officials, while accepting the aforesaid financial benefit, shall be deemed to have given their unqualified acceptance for promotion on occurrence of vacancy subsequently.
4. Benefit of pay fixation available at the time of regular promotion is allowed at the time of financial up-gradation 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 the up-gradation. 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.
5. The above officials shall exercise option under FR 22 (I) (a) (1) to get their pay fixed in the higher grade pay either from the date of their up-gradation or from the date of their next increment (1st July of the year). Such option (exercisable within one month from the date of receipt of this order) once exercised shall be treated as final. The pay and the date of increment shall be fixed in accordance with clarification no. 2 of Dept. of Expenditure's O.M. No. 1/1/2008-1C dated 13.09.2008.

Sd/-

(J.K. Simte)

Joint Commissioner

Cont. on P/2

C. No. II (24) 3/ET/CCO/SH/2011/**3164-79**

Date:07.05.15

Copy forwarded for information & necessary action to:

1. The Commissioner, Central Excise & Service Tax, Shillong / Guwahati / Dibrugarh.
2. The Commissioner, Customs (P), NER, Shillong.
3. The Commissioner (Appeals), Customs & Central Excise, Guwahati.
4. The Commissioner (Audit), Guwahati.
5. The Joint Commissioner, Audit Commissionerate, Guwahati. *Copy meant for the concerned officer is enclosed herewith for causing delivery.*
6. The Addl. Commissioner (P&V), Customs (P), NER, Shillong.
7. The Joint Commissioner (P&V), Central Excise & Service Tax, Guwahati.
8. The Dy. Commissioner (P&V), Customs & Central Excise, Shillong.
9. The Assistant Commissioner (P&V), Central Excise & Service Tax, Dibrugarh.
10. The Dy. / Asst. Commissioner, CE & ST Division / Customs (P) Division, Tezpur / Dhubri. *Copy meant for the concerned officer is enclosed herewith for causing delivery.*
11. The C.A.O., CE & ST Hqs. / Customs (P) N.E.R., Shillong / Guwahati.
12. The Pay & Accounts Officer, Customs & Central Excise, Shillong.
13. S/Shri....., STA, CE & ST Division / Customs (P) Division / Audit Hqs., Guwahati / Tezpur / Dhubri.
14. The Systems Officer, CCO, Shillong for uploading in the Dept.'s website.
15. Guard File.

Sd/-
(J.K. Simte)
Joint Commissioner