



भारत सरकार  
Govt. of India,

वित्त मंत्रालय, राजस्व विभाग

Ministry of Finance, Department of Revenue

मुख्य आयुक्त का कार्यालय, वस्तु एवंसेवेकर एवंसी.एस.एल.क.

Office of the Chief Commissioner, Goods and Services Tax & Customs

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## **SPEAKING ORDER**

*Dated Shillong, the 29<sup>th</sup> June, 2018*

Arising out of OA No. 043/00128/2017 filed by Shri Ram Krishna Bhattacharjee V/s UOI & Ors.

### **Brief Fact of the Case**

The OA was filed by Shri R. K. Bhattacharjee for reviewing his 3<sup>rd</sup> MACP benefit from the grade pay of Rs. 5400/- in PB – 2 to the grade of Rs. 6600/- in PB – 3.

The Hon'ble CAT vide order dated 05.06.2017 in para 5 directed the respondents to pass a speaking order with regard to the 3<sup>rd</sup> Financial upgradation with Grade Pay of Rs. 6600/- in PB – 2 for reasons for denial of the same. It was also stated in the said order that this O.A. be treated as representation.

### **Discussion of Findings**

Based on the Hon'ble CAT's above order, the matter has thoroughly been examined which transpires that Shri Ram Krishna Bhattacharjee has got the following benefits during his service career:-

Date of Joining	:	01.01.1985 (as DSO)	(Rs.5500 – 9000/-)
1 <sup>st</sup> ACP	:	09.08.1999	(Rs.6500 – 10,500/-)
Transferred from surplus cell to Central Excise & Customs as Inspector			
Date of Joining as Inspector	:	12.05.2008	(Rs.6500 – 10,500/-) GP of Rs.4600/-
Granted 1 <sup>st</sup> MACP due to merger of pay scale of Rs. 5500-9000 with Rs.6500-10,500/-	:	01.09.2008	GP of Rs.4800/-
Granted 2 <sup>nd</sup> MACP	:	01.09.2008	GP of Rs.5400/- in PB-2
Granted 3 <sup>rd</sup> MACP	:	01.01.2015	GP of Rs.5400/- in PB-3

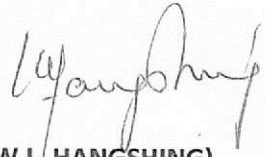
*Contd. on P/2*

Based on the above, it is seen that the 3<sup>rd</sup> MACP granted w.e.f 01.01.2015 should be with Grade Pay of Rs. 5400/- in PB – 3 as per para 8.1 of Annexure – I of MACP scheme, Grade Pay of Rs.5400/- is in 2 (two) Pay Bands viz Pay Band – 2 & Pay Band – 3 which is treated as separate grade pays for the purpose of upgradation under MACP Scheme.

In the instant case grant of Grade Pay of Rs.6600/- on 3<sup>rd</sup> MACP does not arise at all in view of the facts discussed above.

## Order

It is hereby ordered that Grade Pay of Rs. 5400/- on grant of 3<sup>rd</sup> MACP should be treated in Pay Band – 3 w.e.f 01.01.2015 instead of PB – 2 as ordered earlier.

  
(W.L. HANGSHING)  
Chief Commissioner

C. No. I(10)3/ET/CCO/SH/2018/2646-58

Date: 29 JUN 2018

Copy forwarded for information and necessary action to:-

1. The Commissioner, Goods and Services Tax & Central Excise, Shillong.
2. The Additional Commissioner, Customs (Prev.), N.E.R., Shillong.
3. The Additional Commissioner (Law), GST & CX, Guwahati.
4. The Joint Commissioner, GST & CX, Shillong.
5. The Assistant Commissioner (P&V), GST & CX, Shillong.
6. The Chief Accounts Officer, GST & CX, Shillong.
7. The Pay & Accounts Officer, Customs & Central Excise, Shillong.
8. The Assistant Chief Accounts Officer, GST & CX, Shillong.
9. The Superintendent (CIU-VIG), Goods and Services Tax & Customs, Shillong.
10. The Superintendent (Law), CCO, Shillong.
11. The Systems Officer, CCO, Shillong for uploading in the Departmental website.
12. Shri Ram Krishna Bhattacharjee, Inspector (retd.), C/o (L) Dr. R.L. Roy, 'Destiny', Boyce Road, Don Bosco, Laitumkhrah, Shillong – 793003.
13. Guard File.

  
(B. Bhattacharjee)  
Assistant Commissioner