



भारत सरकार  
GOVERNMENT OF INDIA  
वित्त मंत्रालय, राजस्व विभाग  
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE  
मुख्य आयुक्त का कार्यालय  
OFFICE OF THE CHIEF COMMISSIONER  
केंद्रीयमाल एवं सेवाकर, केंद्रीय उत्पाद शुल्क और सीमा शुल्क, गुवाहाटी ज़ोन  
CGST, CENTRAL EXCISE & CUSTOMS, GUWAHATI ZONE  
जीएसटी भवन, पांचवीं मंजिल, केदाररोड, माछखोवा, गुवाहाटी-781 001  
GST BHAWAN, 5<sup>TH</sup> FLOOR, KEDAR ROAD, MACHKHOWA, GUWAHATI- 781 001  
e-Mail: [cco-cgstguwahati@nic.in](mailto:cco-cgstguwahati@nic.in) / [cgstner-cbic@gov.in](mailto:cgstner-cbic@gov.in) @cgstcusgau

**Establishment Order No. 85 /2024**

*Dated Guwahati, the 17<sup>th</sup> of December, 2024*

**S u b :** *Granting of 3<sup>rd</sup> Financial Up-gradation in GP-4800 PB-2 (Level 8 of Pay Matrix) under the Modified Assured Career Progression Scheme (MACPs) in the grade of Superintendent (erstwhile Inspector) of CGST & Customs, Guwahati Zone-reg.*

In pursuance of the DOP&T's O.M. No.35034/3/2008 –Estt. (D), dated 19<sup>th</sup> May, 2009 read with DOP&T's OM. No. 35034/3/2015-Estt.(D) dated 22.10.2019 the following Superintendents (erstwhile Inspectors) of CGST & Customs, Guwahati Zone are hereby granted **3<sup>rd</sup> Financial Up-gradation under the Modified Assured Career Progression Scheme (MACPs) and are accordingly placed in the Pay Matrix** with effect from the dates mentioned against their names:

Sl. No.	Name of the officer & Designation (S/Shri/Smt)	Effective Date of granting of 3rd MACP	Place of Posting	Eligible Grade Pay and Pay Band(Erstwhile)
1.	Jugal Kumar Lahon, Superintendent (Retd)	08-02-2010	CGST, Dibrugarh	PB-2 with GP-4800/- Now in Pay Matrix Level-8 (Rs. 47,600-1,51,100/-)
2.	Tilok Upadhyay, Superintendent (Retd.)	01-09-2008	Customs Divn, Guwahati	PB-2 with GP-4800/- Now in Pay Matrix Level-8 (Rs. 47,600-1,51,100/-)
3.	Wahengbam Hemantakishwar Luwang, Superintendent	01-09-2008	CGST, Imphal	PB-2 with GP-4800/- Now in Pay Matrix Level-8 (Rs. 47,600-1,51,100/-)
4.	Kshetrimayum Rojikanta Singh, Superintendent	01-03-2022	CGST, Guwahati	PB-2 with GP-4800/- Now in Pay Matrix Level-8 (Rs. 47,600-1,51,100/-)
5.	Arundhati Sinha, Superintendent	02-03-2022	DRI, GZU	PB-2 with GP-4800/- Now in Pay Matrix Level-8 (Rs. 47,600-1,51,100/-)
6.	Vanlalpawl Khawbung, Superintendent	01-03-2022	CCO, Guwahati	PB-2 with GP-4800/- Now in Pay Matrix Level-8 (Rs. 47,600-1,51,100/-)
7.	Mangboi Lhungdim, Superintendent	01-03-2022	CGST, Aizawl	PB-2 with GP-4800/- Now in Pay Matrix Level-8 (Rs. 47,600-1,51,100/-)

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 his 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. Benefit of pay fixation available at the time of regular promotion is allowed at the time of financial up-gradation under the Scheme. There shall, however, be no further fixation of pay at the time of regular promotion if it is in the same Level of Pay Matrix as granted under MACPs. However, at the time of actual promotion if it happens to be in a post carrying higher Level in Pay Matrix than what is available under MACPs, no pay fixation would be available and only difference in Level of Pay would be made available.
4. The above officials shall exercise option under FR 22(I) (a) (1) to get their pay fixed in the higher Pay Level either from the date of their up-gradation or from the date of their next increment. Such option (exercisable within one month from the date of receipt of this order) once exercised shall be treated as final.

**This is issued with the approval of the Chief Commissioner.**

**(चित्त रंजन हाजरा /Chitta Ranjan Hazra)**

**सहायक आयुक्त /Assistant Commissioner (CCO-CCA)**

**GCCO/II/(39)/110/2023-ADMN-O/o CC-CGST-ZONE-GUWAHATI**

*Copy forwarded for information & necessary action to:-*

1. The Pr. Commissioner/Commissioner, CGST, Guwahati/Dibrugarh/Imphal/Aizawl.
2. The Commissioner, Customs(P) NER/ Audit, Shillong.
3. The Deputy/ Assistant Commissioner, Customs Division, Guwahati.
4. The Sr. Accounts Officer, Pay & Accounts Office, GST & Customs, Shillong.
5. The Administrative Officer, CGST & Customs (all concerned), Guwahati Zone. – *copy meant for the concerned officer is enclosed herewith for causing delivery.*
6. The Superintendent (CIU-Vig), CGST&CX, Guwahati.
7. The Superintendent (Systems), CCO, Guwahati for uploading in Dept. website.
8. The Officers concerned.