



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
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Establishment Order No. 106 /2025

Dated Guwahati, the 31st of October, 2025

Sub: Granting of Non-Functional Up-gradation under the Modified Assured Career Progression Scheme (MACPS) in PB2 with GP Rs 5400/- to the applicants of O.A No. 040/00131/2025 who have completed 4 years of regular service in GP 4,800/-reg.

In pursuance of DOP&T's O.M. No.35034/3/2008 –Estt. (D) dated 19th May, 2009, DOP&T's OM. No. 35034/3/2015-Estt.(D) dated 22.10.2019, Hon'ble CAT Guwahati's Order dated 19.05.2025 in O.A No. 040/00131/2025 and CBIC's letter issued vide F.No. A-23011/44/2020-Ad.IIA(Pt-2) dated 04.08.2025 the following officers of CGST, Guwahati Zone who have completed 4 years of regular service in the Grade Pay of Rs. 4800/- (erstwhile) are hereby granted ***Non-Functional Up-gradation under the Modified Assured Career Progression Scheme (MACPS) in Grade Pay of Rs. 5400/- PB-2 (Erstwhile) w.e.f the dates mentioned against their names:***

Sl. No.	Name of the officer (S/Sh/Smt)	Designation	Effective Date of granting NFU	Eligible Grade Pay and Pay Band(Erstwhile)
1.	Robert Lotha	Designation	01-05-2008	PB-2 with GP-5400/- Now in Pay Matrix Level-9 (Rs. 53,100-1,67,800/-)
2.	T. Ginkhanmang (retd.)	Designation	01-08-2010	PB-2 with GP-5400/- Now in Pay Matrix Level-9 (Rs. 53,100-1,67,800/-)
3.	Lalthanliana	Designation	01-01-2006	PB-2 with GP-5400/- Now in Pay Matrix Level-9 (Rs. 53,100-1,67,800/-)
4.	L. Henkhogin Haokip	Designation	13-03-2007	PB-2 with GP-5400/- Now in Pay Matrix Level-9 (Rs. 53,100-1,67,800/-)
5.	Lianchhingpuii	Designation	06-07-2011	PB-2 with GP-5400/- Now in Pay Matrix Level-9 (Rs. 53,100-1,67,800/-)

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 upgradation 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 official 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.

(चित रंजन हजरा/Chitta Ranjan Hazra)

सहायक आयुक्त /Assistant Commissioner (CCO-CCA)

To,

The Officers concerned.

GCCO/I/(10)/6/2025-ADMN-O/o CC-CGST-ZONE-GUWAHATI

Copy forwarded for information & necessary action to:-

1. The Sr. PS to the Chief Commissioner, CGST & Customs, Guwahati Zone.
2. The Principal Commissioner/Commissioner (all concerned), CGST & Customs, Guwahati Zone.
3. The Additional/Joint Commissioner (all concerned), CGST & Customs, Guwahati Zone.
4. The Sr. Accounts Officer, Pay & Accounts Office, GST & Customs, Shillong - *copy of O.A. and Board's approval attached.*
5. The Administrative Officer/ACAO, CGST & CX/Customs(P), all concerned, CGST & Customs, Guwahati Zone - *copy of order, O.A. and Board's approval meant for the concerned officer is enclosed herewith for causing delivery.*
6. The Superintendent (CAT-Cell), CCO, Guwahati.
7. The Superintendent (CIU-Vig), CGST & CX, Guwahati.
8. The Superintendent (Systems), CCO, Guwahati for uploading in Dept. website.

(as signed above)

(चित रंजन हजरा/Chitta Ranjan Hazra)

सहायक आयुक्त /Assistant Commissioner (CCO-CCA)