



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. 107/2025

Dated: Guwahati, the 31st of October, 2025

Sub: Granting of 3rd Financial Up-gradation under the MACP Scheme in PB3 with GP Rs 5400/- in the grade of Superintendent of CGST & Customs, Guwahati Zone-reg.

In pursuance of DOP&T's O.M. No.35034/3/2008 –Estt. (D), dated 19th May, 2009 and DOP&T's OM. No. 35034/3/2015-Estt.(D) dated 22.10.2019 the following Superintendents are hereby granted **3rd Financial Up-gradation under the MACP Scheme in PB3 with GP Rs 5400/-** (Erstwhile) and are accordingly placed in the Grade Pay/Pay Matrix as detailed below w.e.f the dates mentioned against each:

Sl. No.	Name of the officer (S/Shri/Smt)	Date of Joining as DR Inspector	Date of grant of 1 st ACP (1 st financial benefit)	Effective date of NFU (2 nd financial benefit) [GP 5400/- PB-2]	Effective date of 3 rd MACP (3 rd financial benefit) [GP 5400/- PB-3]
			[Erstwhile 4800/- GP]	Now in Pay Matrix Level-9 (Rs. 53,100-1,67,800/-)	Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
1.	2.	3.	4.	5.	6.
1.	Robert Lotha	01-05-1992	01-05-2004	01-05-2008	01-05-2018
2.	T. Ginkhanmang (retd.)	01-08-1994	01-08-2006	01-08-2010	01-08-2020
3.	Lalthanliana	25-09-1989	25-09-2001	01-01-2006	01-01-2016
4.	L. Henkhogin Haokip	13-03-1991	13-03-2003	13-03-2007	13-03-2017

Sl. No.	Name of the officer (S/Shri/Smt)	Date of Joining as DR Inspector	Date of grant of 1 st ACP (1 st financial benefit) [Erstwhile 4800/- GP]	Effective date of NFU (2 nd financial benefit) [GP 5400/- PB-2] Now in Pay Matrix Level-9 (Rs. 53,100-1,67,800/-)	Effective date of 3 rd MACP (3 rd financial benefit) [GP 5400/- PB-3] Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
1.	2.	3.	4.	5.	6.
5.	Lianchhingpuii	06-07-1995	06-07-2007	06-07-2011	06-07-2021

The officers mentioned above had already been granted their 1st ACP w.e.f the date as mentioned in Column 4 of Table above. Subsequently, on grant of second financial up-gradation (NFU) w.e.f the date as mentioned in column 5 of Table above; the officers are hereby granted third MACP (third financial benefit) in GP 5400/- PB-3 w.e.f the dates mentioned above in column 6 against the names of the officers as per para 1 of Annexure-I of DOP&T's OM. No. 35034/3/2015-Estt.(D) dated 22.10.2019.

Any/all other financial benefit(s) if any under the ACP/MACP Scheme granted to the officers from a date other than the ones mentioned above stands rectified/withdrawn.

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 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

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.
5. The Administrative Officer/ACAO , CGST & CX/Customs(P), all concerned, CGST & Customs, Guwahati Zone - *copy of order 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)

(चित्त रंजन हाजरा/Chitta Ranjan Hazra)

सहायक आयुक्त /Assistant Commissioner (CCO-CCA)