



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 जोन  
CGST, CENTRAL EXCISE & CUSTOMS, GUWAHATI ZONE  
जीएसटी भवन, पांचवीं मंजिल, केदाररोड, माछखोवा, गुवाहाटी-781 001  
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### **Establishment Order No. 34/2025**

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

*Dated Guwahati, the 19<sup>th</sup> of May, 2025*

**Sub: Granting of 2<sup>nd</sup> Financial Up-gradation under the MACPS in PB-2 of GP Rs 4800/- 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 and DOP&T's OM. No. 35034/3/2015-Estt.(D) dated 22.10.2019 the following Officers in the grade of Superintendents (erstwhile Inspectors) are hereby granted **2<sup>nd</sup> Financial Up-gradation under the MACPS in GP Rs 4800/-** PB2 and is accordingly placed in the Grade Pay/Pay Matrix as detailed below w.e.f the date mentioned against their names by way of convening review of earlier DSCs dated **14.12.2011, 01.04.2015 & 13.05.2015** wherein the officers appearing at Sl. No 1 to 07 of below mentioned table were granted 2<sup>nd</sup> Financial Up-gradation.

Sl No.	Name of the officer (S/Sh/Smt)	Effective Date of Granting 2 <sup>nd</sup> MACP	Place of posting	Eligible Grade Pay and Pay Band (Erstwhile)
1.	Niharendu Roy	01-09-2008	DRI, Guwahati ZU (on loan basis)	In PB -2 of GP-4800/- Now in Pay Matrix Level-8 (Rs. 47,600 - 1,51,100/-)
2.	Dibyendu Bhaumik	01-09-2008	CCP NER, Agartala Div.	In PB -2 of GP-4800/- Now in Pay Matrix Level-8 (Rs. 47,600 - 1,51,100/-)
3.	Partha Pritam Das	01-09-2008	CCP NER, Karimganj Div.	In PB -2 of GP-4800/- Now in Pay Matrix Level-8 (Rs. 47,600 - 1,51,100/-)
4.	Partha Roy	01-09-2008	CGST Guwahati	In PB -2 of GP-4800/- Now in Pay Matrix Level-8 (Rs. 47,600 - 1,51,100/-)
5.	Parag Kanti Das	08-02-2010	CGST Guwahati	In PB -2 of GP-4800/- Now in Pay Matrix Level-8 (Rs. 47,600 - 1,51,100/-)
6.	Utpal Das	08-02-2010	CCP NER, Guwahati Div.	In PB -2 of GP-4800/- Now in Pay Matrix Level-8 (Rs. 47,600 - 1,51,100/-)
7.	Debangshu Chakraborty	27-07-2011	Appeals Guwahati	In PB -2 of GP-4800/- Now in Pay Matrix Level-8 (Rs. 47,600 - 1,51,100/-)

8.	Lakhyahira Basumatary	25-07-2011	CCP NER, Guwahati Div.	In PB -2 of GP-4800/- Now in Pay Matrix Level-8 (Rs. 47,600 – 1,51,100/-)
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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.
5. The officers at Sl. No. 01 to 07 mentioned above will be granted their 2<sup>nd</sup> MACP (Second Financial benefit) w.e.f dates mentioned above. The 2nd financial benefit under the ACP/MACP granted to the said officers earlier (in GP 4800/- now in pay matrix level-8) from a date other than the ones mentioned above stands withdrawn.

This is issued with the approval of Chief Commissioner.

Sd/-

(चित्त रंजन हाजरा /Chitta Ranjan Hazra)

सहायक आयुक्त / Assistant Commissioner,

सीसीओ-सीसीए /CCO-CCA

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

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

1. The P.A to Pr. Commissioner, CGST Guwahati.
2. The Commissioner, Customs(P), NER Shillong.
3. The Commissioner, Appeals Guwahati.

4. The Additional Director General, DRI, Guwahati ZU, *copy meant for the concerned officer is enclosed herewith for causing delivery.*
5. The Assistant Commissioner, Customs Division, Agartala/Guwahati/Karimganj.
6. The Sr. Accounts Officer, Pay & Accounts Office, GST & Customs, Shillong.
7. The Administrative Officer/ACAO (all concerned), CGST & Customs Guwahati Zone, *copy meant for the concerned officer is enclosed herewith for causing delivery.*
8. The Superintendent (CIU-Vig), CGST & CX, Guwahati.
9. The Superintendent (Systems), CCO, Guwahati for uploading in Dept. website.
10. The Officers concerned.

(चित्त रंजन हाजरा /Chitta Ranjan Hazra)

सहायक आयुक्त / Assistant Commissioner,

सीसीओ-सीसीए /CCO-CCA