



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, 5TH FLOOR, KEDAR ROAD, MACHKHOWA, GUWAHATI- 781 001
e-Mail: cco-cgstguwahati@nic.in / ccgstner-cbic@nic.in / ccgstcsugau@nic.in

Establishment Order No. 63/2025

Dated: Guwahati, the 25th of June, 2025

Sub: Grant of 3rd Financial Up-gradation under the Modified Assured Career Progression Scheme (MACPs) in the grade of Lower Division Clerk of CGST & Customs, Guwahati Zone – reg.

In pursuance to the DOP&T's O.M. No.35034/3/2008 – Estt. (D), dated 19th May, 2009 read with DOP&T's OM. No. 35034/3/2015-Estt.(D) dated 22.10.2019, the following Lower Division Clerk (Group "C" Non – Gazetted/ Ministerial) of CGST & Customs, Guwahati Zone is hereby granted **3rd Financial Up-gradation under the Modified Assured Career Progression Scheme (MACPs) and is accordingly placed in the Pay level in the Pay Matrix** with effect from the date mentioned against the financial up-gradation as below:

Sl. No	Name of the Officer & Designation	Last Place of Posting	Effective date of 03 rd MACP	Recommended Pay Level
1.	(Late) Swapan Kumar Deb, Lower Division Clerk	CCP N.E.R., (Customs Division Karimganj)	26-07-2019	Pay Band- Rs. (5200-20200) Pay level – 4 (GP-2400/-)

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 option under FR 22(I) (a) (1) to get the pay fixation in the higher Pay Level either from the date of up-gradation or from the date of next increment shall be exercised. Such option

(exercisable within one month from the date of receipt of this order) once exercised shall be treated as final.

This issues with the approval of the Chief Commissioner.

(चित्त रंजन हाजरा/ Chitta Ranjan Hazra)

(सहायक आयुक्त/ Assistant Commissioner)

(सी.सी.ओ.सी.सी.ए गुवाहाटी / CCO-CCA Guwahati)

GCCO/II/(24)/2/2025-ADMN-O/o CC-CGST-ZONE-GUWAHATI

Copy forwarded for information & necessary action to:-

1. The Commissioner, Customs (P), NER, Shillong.
2. The Deputy/ Assistant Commissioner Customs Division Karimganj.
3. The Pay & Accounts Office, GST & Customs, Shillong.
4. The Administrative Officer, Customs Division Karimganj – *copy meant for the concerned officer is enclosed herewith for further necessary action.*
5. The Superintendent (CIU-VIG), CGST & CX, Guwahati.
6. The Superintendent (Systems), CCO, Guwahati for uploading in Dept. website.