



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. 32/2026

Dated: Guwahati, the 25th of March, 2026

Subject: Enhancement of Pay Scale of Inspectors and Superintendents w.e.f 01.01.1996 instead of 21.04.2004 - reg.

Ref: 1. Order dated 17.12.2025 passed by the Hon'ble CAT, Guwahati Bench, in O.A. No. 040/341/2025 in the matter of Dr Satyen Roy & 25 Ors vs. Union of India & Ors

2. Board's letter issued vide F. No. A-23011/44/2024-Ad.IIA-Part(2) dated 09.02.2026 with a direction to implement the Order dated 17.12.2025 passed by Hon'ble CAT, Guwahati Bench in O.A No. 040/341/2025 on 'in personam' basis.

3. Speaking Order dated 05.03.2026 issued by the Hon'ble Chief Commissioner, CGST & Cx, Guwahati Zone.

In pursuance of the Hon'ble CAT, Guwahati Bench's Order dated 17.12.2025 in O.A. No. 040/341/2025, Board's letter dated 09.02.2026 and Speaking Order dated 05.03.2026, the following Superintendents as mentioned in Table-I below are granted enhanced pay scales of Rs. 6500-10500 and Rs. 7500-12000 in the grade of Inspector/ Superintendent of Central Tax and Customs, notionally w.e.f. 01.01.1996 or from the date of entering the pay scales of Inspector/ Superintendent of Central Tax and Customs, whichever is later:

Table – I

| <i>Sl. No.</i> | <i>Name of Officer</i> | <i>Designation</i> | <i>Date of Birth</i> |
|-----------------------|-------------------------------|---------------------------|-----------------------------|
| 1. | Dr. Satyen Roy | Superintendent (retd.) | 07-11-1962 |
| 2. | Beni Madhab Das | Superintendent | 02-05-1967 |
| 3. | Alokesh Dey | Superintendent | 14-04-1968 |
| 4. | Kalpita Bhuyan | Superintendent | 13-07-1967 |

| Sl. No. | Name of Officer | Designation | Date of Birth |
|----------------|-----------------------------|------------------------|----------------------|
| 5. | Debajyoti Bhattacharjee | Superintendent | 19-06-1967 |
| 6. | Kenneth Decosta Wallang | Superintendent (retd.) | 02-02-1968 |
| 7. | Bharat Roy | Superintendent | 12-10-1971 |
| 8. | Sarathi Bhushan Roy | Superintendent (retd.) | 01-07-1964 |
| 9. | Amitabha Pal | Superintendent (retd.) | 10-03-1965 |
| 10. | Santanu Deb | Superintendent (retd.) | 15-01-1966 |
| 11. | Joy Chandra Teron | Superintendent | 02-10-1967 |
| 12. | Uma Shankar Kashyap | Superintendent | 01-04-1970 |
| 13. | Vileto Angami | Superintendent | 08-11-1969 |
| 14. | Lt. T. Moatemjem Longkumer | Superintendent | 12-02-1963 |
| 15. | Ajoy Sen Deka | Superintendent | 01-03-1969 |
| 16. | Tashi Tshering Norbu Bhutia | Superintendent | 16-04-1969 |
| 17. | Debangshu Chakraborty | Superintendent | 16-02-1968 |
| 18. | Sanjib Kumar Borpujari | Superintendent | 11-09-1968 |
| 19. | Dibyendu Bhaumik | Superintendent | 20-12-1966 |
| 20. | Niharendu Roy | Superintendent | 27-04-1969 |
| 21. | Parag Kanti Das | Superintendent | 01-03-1967 |
| 22. | Chiranjit Das | Superintendent | 02-11-1968 |
| 23. | Lakhyahira Basumatary | Superintendent | 01-10-1966 |
| 24. | Partha Roy | Superintendent | 23-12-1967 |
| 25. | Dulal Chandra Biswas | Superintendent | 01-07-1965 |
| 26. | Siddhartha Sankar Roy | Superintendent | 31-12-1970 |

2. Accordingly, the abovementioned CAT order dated 17.12.2025 and Board's concurrence in the matter vide letter dated 09.02.2026 are attached herewith for implementation of the same in respect of the applicants as mentioned in the Table-I above and falling under your jurisdiction, on '*in personam*' basis, not to be quoted as precedent, as per the Board's direction.

3. However, before such implementation i.e re-fixation of pay and disbursement of consequential arrears, the concerned ACAO/DDO shall ensure verification of service records of the applicants, including the date of entering the pay scale of Inspector/ Superintendent of Central Tax and Customs and other relevant particulars related to such re-fixation, from the concerned officer's service book, and determine eligibility of the benefit of DoE's OM dated

21.04.2004 on notional basis w.e.f. 01.01.1996 or the date of entering the pay scale of Inspector/ Superintendent whichever is later, to avoid any undue/ excess payment.

4. Necessary guidelines/directions regarding processing/calculation of arrear bills consequent upon implementation of the CAT/Court orders regarding enhanced pay scales for Inspectors and Superintendents from 01.01.1996, as per the Hon'ble CAT, Hyderabad judgement upheld by the Hon'ble High Court of Hyderabad and the Hon'ble Supreme Court of India have been issued by CBIC vide letter F.No. A-23011/44/2024-Ad.IIA (Part 2) dated 14.11.2025 (copy enclosed), the same may be strictly adhered to and further subsequent guidelines/directions, if any, issued by the Board from time to time may be complied.. A compliance report in this regard may be submitted to this office for further necessary action.

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

(अमरेश विश्वास /Amaresh Biswas)

सहायक आयुक्त /Assistant Commissioner (CCO)

To,

The Officers concerned.

GCCO/I/(10)/2/2026-ADMN-O/o CC-CGST-ZONE-GUWAHATI

Copy forwarded for information to:-

1. The Chief Commissioner (in-situ), CGST & Cx, Guwahati.
2. The Pr. Commissioner/Commissioner, CGST & Customs (all concerned), Guwahati Zone.
3. The Additional Director General, DRI, GZU.
4. The Additional Director, NACIN, Shillong.
5. The Superintendent, CAT-Cell, CCO, Guwahati.

(as signed above)

(अमरेश विश्वास /Amaresh Biswas)

सहायक आयुक्त /Assistant Commissioner (CCO)