



भारत सरकार, वित्त मंत्रालय, राजस्व विभाग
Govt. of India, Ministry of Finance, Dept. of Revenue

मुख्य आयुक्त का कार्यालय, केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवा कर

Office of the Chief Commissioner, Central Excise, Customs & Service Tax

क्रेसेन्स बिल्डिंग, महात्मा गांधी रोड, शिलांग - 793 001

Crescens Building, M.G. Road, Shillong - 793 001

Tel. Nos. 91-0364-2500131 / 2502052. Fax Nos. 91-0364-2224747 / 2502047. E-Mail: ccshillo@excise.nic.in

ORDER

Dated: Shillong, the 28th July, 2016

Ref: Order dated 25.06.2015 of the Hon'ble CAT, Guwahati in O.A. No. 040/00423/2014

Shri N.R. Choudhury, Superintendent (now Retired) and 8 (Eight) others who were initially appointed as LDC in Shillong CX Zone on different dates and were promoted to the grade of UDC and then to the grade of Tax Assistants and finally promoted to the grade of Inspector in the Pay Scale of Rs. 9,300-34,800/- (revised) with Grade Pay of Rs. 4,600/- on different dates between 11.08.1989 and 08.02.2000.

Based on their promotional pattern mentioned above and due to merger of the posts of UDC and Tax Assistant they have submitted representation before the competent authority for considering them 3rd financial up-gradation under the MACP Scheme as their counterpart in Kolkata Commissionerate have already been granted the same benefit.

However, the department could not consider their representation as they were not eligible for granting the benefit of 3rd financial up-gradation in terms of CBEC's clarification issued vide F.No.A-26017/24/2013-Ad.IIA dated 20.10.2014.

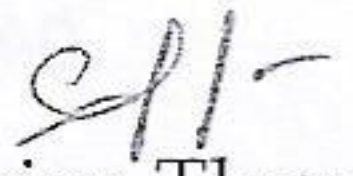
Being aggrieved by the department's non-consideration of their representation, they have approached the Hon'ble CAT, Guwahati. The Hon'ble CAT, Guwahati vide its Order dated 25.06.2015 in O.A. No. 040/00423/2014 have directed the respondents to pass a reasoned and speaking order within a period of 4 weeks from the date of receipt of the order keeping in mind that similarly situated employees of the Kolkata Commissionerate have already been extended the said benefit.

The above Order of the Hon'ble CAT, Guwahati was received by this office on 16.02.2016 and the same was referred to the Board requesting necessary guidance/instructions. The Board vide its letter F.No.A-23011/43/2015-Ad.IIA dated 28.04.2016 have directed this office to pass a reasoned and speaking order in compliance of the Hon'ble CAT, Guwahati's order dated 25.06.2015 on the following grounds.

Contd. on P/2

That, after issuing of the Board's circular F.No.A-26017/24/2013-Ad.IIA dated 20.10.2014, Kolkata Commissionerate vide Estt. Order No. 20/2015 dated 26.02.2015 has already reviewed its earlier orders of granting MACP benefit to similarly placed officers in Kolkata Zone on the basis of Board's clarification dated 20.10.2014. By the said order, Kolkata Commissionerate has withdrawn MACP benefits granted to them erroneously vide their earlier Estt. Order No. 150/2011 dated 28.12.2011 which was quoted by the applicants of instant O.A. No. 040/00423/2014.

In view of the above and in compliance of the order dated 25.06.2015 of the Hon'ble CAT, Guwahati in O.A. No. 040/00423/2014, I order that Shri N.R. Choudhury, Superintendent (now Retired) and 8 (Eight) others who are the applicants in the instant O.A. No. 040/00423/2014 as not eligible to get the benefit of 3rd financial up-gradation under the MACP Scheme.


(Brojen Thamar)
Chief Commissioner

C.No.I(10)2/ET/CCO/SH/2015/4818 - 43

Date: 28/07/2016

Copy forwarded for information and necessary action to:

128 JUL 2016

1. The Commissioner, Central Excise & Service Tax, Shillong / Dibrugarh / Guwahati.
2. The Commissioner, Customs (P) N.E.R., Shillong.
3. The Commissioner (Appeals) / (Audit), Guwahati.
4. The Joint Commissioner (Law), Central Excise & Service Tax, Guwahati. *He is requested to apprise the Hon'ble CAT, Guwahati suitably. Accordingly, a copy of Kolkata's Commissionerate Estt. Order No. 20/2015 dated 26.02.2015 is enclosed herewith.*
5. Shri S.A. Ansari, Under Secretary (Ad.IIA), CBEC, North Block, New Delhi - 110 001 w.r.t. CBEC's letter F.No.A-23011/43/2015-Ad.IIA dated 28.04.2016.
6. The Assistant Commissioner (Law), CE & ST, Shillong.
7. The CAO, CE & ST/Customs (P) N.E.R., Shillong / Dibrugarh / Guwahati.
8. The PAO, Customs & Central Excise, Shillong / Dibrugarh.
9. The Superintendent (Law), CCO, Shillong.
10. The Superintendent (CIU-Vig.), Customs & Central Excise, Shillong.
11. S/Sh/Smt. Estelin Kharkongor / Michael Marpna / Hillarious Khonglah / Kwinlina Lyngdoh, Inspector, O/o the Commissioner, CE & ST, Shillong.
12. S/Shri Nikhil Ranjan Choudhury / Netra Prasad Joshi, Inspector, O/o the Commissioner, Customs (P) N.E.R., Shillong.
13. Shri Kajol Kumar Mondal, Inspector, Commr.(Appeals), Guwahati.
14. S/Shri Pradip Kumar Biswas / Bindojit Deb Choudhury, Inspector, CE & ST Division, Dibrugarh / Tinsukia.
15. The System Officer, CCO, Shillong for uploading in the Deptt.'s Website.
16. Guard File.


(Brojen Thamar)
Chief Commissioner