
	<p>प्रधान मुख्य आयुक्त कार्यालय, केन्द्रीय वस्तु व सेवा कर तथा केन्द्रीय उत्पाद शुल्क, मुंबई जोन  <b>OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF CGST &amp; CENTRAL EXCISE</b>  <b>MUMBAI ZONE</b>  वस्तु एवं सेवा कर भवन, 115, महर्षि कर्वे मार्ग  <b>GST BHAVAN, 115, MAHARSHI KARVE ROAD</b>  चर्चगेट स्टेशन के सामने, मुम्बई 400020  <b>OPP. CHURCHGATE STATION, MUMBAI 400 020</b></p>	 <p>आज़ादी का अमृत महोत्सव</p>
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**ESTABLISHMENT ORDER NO. 116/2022**

In pursuance of the Department of Personnel & Training's O.M. No. 35034/3/2008-Estt(D) dated the 19<sup>th</sup> May, 2009 read with O.M. No. 35034/3/ 2015-Estt(D) dated 22.10.2019, the below mentioned **Direct Inspectors** are hereby granted **first financial upgradation** by way of placement in the next higher **Level-8 of the Pay Matrix as per the Seventh CPC** under the MACP Scheme with effect from the due date mentioned against their name: -

SL. NO.	NAME OF THE OFFICER S/SHRI	DATE OF BIRTH	COMM'TE	DUE DATE FOR GRANT OF 1 <sup>st</sup> MACP
1	PRADEEP KUMAR	21.05.1978	MUMBAI SOUTH	01.01.2022
2	SHIV PUJAN KUMAR	05.02.1978	RAIGAD	15.04.2021

2. The 1<sup>st</sup> financial upgradation granted to the above officers are subject to, inter-alia, the following conditions:-

2.1 The financial upgradation will not result in change in the designation of the beneficiaries i.e. the financial benefits are granted with the retention of their old designations and the said financial upgradation shall not confer any privilege related to higher status.

2.2 The financial upgradation under the MACP Scheme shall be purely personal to the incumbents (officers) and shall not amount to actual functional promotions of the officers concerned. Further, it shall have no relevance to his inter-se seniority position, and as such, there shall be no additional financial upgradation for the senior officer on the ground that the junior officer has got higher pay scale under the MACP Scheme. The concept of "Senior-Junior" is quite alien to the idea behind the MACP Scheme.

2.3 If a regular promotion is offered but was refused by the officer, before becoming entitled to a financial upgradation, no financial upgradation shall be allowed, as such an officer has not been stagnated due to lack of opportunities. If, however, financial upgradation has been allowed due to stagnation and the officer subsequently refuses promotion, it shall not be a ground to withdraw the financial upgradation. He shall, however, not be eligible to be considered for further financial upgradation till he agrees to be considered for promotion again and the next financial upgradation shall also be deferred to the extent of period of debarment due to the refusal.

2.4 Benefit of pay fixation available at the time of regular promotion shall also be allowed at the time of financial upgradation under the Scheme [as prescribed in Para 13 of CCS(Revised Pay Rules), 2016]. There shall, however, be no further fixation of pay at the time of regular promotion if it is in the same pay level as granted under MACPS. However, at the time of actual promotion if it happens to be in a post carrying higher pay level than what is available under MACPS, then he shall be placed in the level to which he is promoted at a cell in the promoted level equal to the figure being drawn by him on account of MACP. If no such cell is available in the level to which promoted, he shall be placed at the next higher cell in that level. The employee may have an option to get this fixation done either on the date of promotion or w.e.f. the date of next increment as per the option to be exercised by him.

2.5 On this financial up-gradation under the MACP Scheme on or after 01.01.2016, which is in situ and which may not involve assumption of higher duties and responsibilities, as a

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special dispensation, the officer has an option under F.R. 22(I)(a)(1) to get his pay fixed in the higher post/Pay Level either from the date of the promotion/upgradation or from the date of his next increment viz. 1st July or January, as the case may be, subject to provisions in the Scheme, in terms of Department of Expenditure OM No.4-21/2017-IC/E.IIIA dated 28.11.2019. Option is exercisable within one month from the date of receipt of this order for fixation of pay in the higher Pay Level based on the date of increment (i.e. 1<sup>st</sup> July / 1<sup>st</sup> January of the year). Such option once exercised shall be treated as final.

2.6 Fixation of pay on grant of financial upgradation under MACPS on or after 01.01.2016 shall be made as per Rule 13 of CCS(RP) Rules, 2016 issued vide Department of Expenditure notification dated 25.07.2016 and in terms of provisions contained in DoP&T OM No. 13/02/2017-Estt.(Pay-I) dated 27.07.2017.


2.7 In cases where financial upgradation has been granted to Government Servants in the next higher grade pay in the hierarchy of Grade Pays as per the provisions of the MACPS of 19.05.2009 and 22.10.2019, but whereas as a result of the implementation of Seventh CPC's recommendations, substantive post held by him in the hierarchy of the cadre has been upgraded by granting a higher Pay Level, in such cases the MACP already granted to him prior to 7<sup>th</sup> CPC shall be re-fixed in the revised pay structure at the next higher level of Pay Matrix.

2.8 No past cases would be re-opened. Further, while implementing the MACP Scheme, the differences in pay scales on account of grant of financial upgradation under the old ACP Scheme (of August 1999) and under the MACP Scheme within the same cadre shall not be construed as an anomaly.

3. The Commissionerate shown against the name of the officer is as per the report received. There may be instances where officer, on the date of issue of this order, is transferred to other Commissionerate. In such cases, the grant of the financial upgradation should not be disallowed as the officers has been found eligible for MACP benefits as per the date shown against his name.

4. **It is advised that before fixation of pay of the individual officer, latest vigilance clearance is verified. If any of the officer is not free from vigilance on the date of his eligibility, the same may be brought to the notice, so that necessary action as deemed fit can be taken.**

5. This issues with the approval of the Principal Chief Commissioner, CGST & CX., Mumbai Zone.

  
(V.V. Pandit)

Additional Commissioner (CCA)  
GST & CX: Mumbai Zone

F.No. II/39(CON)/MACPS-01/2021 /115  
Mumbai, the 13<sup>th</sup> September, 2022

Copy to: -

- (1) The Principal Commissioner / Commissioner, CGST & CX.,  
Mumbai South / Raigad.
- (2) The CAO, CGST & CX., Mumbai South / Raigad.
- (3) Individual concerned (through concerned Commissionerate).
- (4) The Superintendent, Computer Cell, Mumbai Central for uploading the Order on the  
official Website.
- (5) Hindi Anubhag.