



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  
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## **Establishment Order No. 63 /2024**

*Dated Guwahati, the 22<sup>nd</sup> of August, 2024*

**Sub: Granting of 3<sup>rd</sup> Financial Up-gradation under the MACPS in PB3 with GP Rs 5400/- to the grade of Superintendents 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 Superintendent are hereby granted **3<sup>rd</sup> Financial Up-gradation under the MACPS in PB3 with GP Rs 5400/-** (Erstwhile) and are accordingly placed in the Grade Pay/Pay Matrix as detailed below w.e.f the dates mentioned against each:

Sl No.	Name of the officer (S/Sh/Smt)	Effective Date of 3 <sup>rd</sup> financial up-gradation	Place of posting	Eligible Grade Pay and Pay Band (Erstwhile)
1.	Pradyut Purkayastha	23.09.2019	Audit Shillong	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
2.	Karunamay Chariya	15.07.2020	Audit Shillong	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
3.	Swapan Kr. Das	01.01.2016	CGST Guwahati	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
4.	Manash Mukherjee	07.11.2020	CCO	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
5.	Chandam Surjit Singh	22.11.2022	CGST Guwahati	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
6.	Sudip Bhattacharjee	28.07.2019	DG Vigilance, Kolkata (On Deputation basis)	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
7.	Nabajyoti Mahanta	07.05.2018	CGST Guwahati	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)

8.	Rideep Hazarika	04.05.2019	CGST Guwahati	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
9.	Diwakar Prasad Singh	24.07.2021	O/o Commissioner (IT & CV), New Delhi (On Loan basis)	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
10.	Hauzel Daniel	28.02.2022	DRI, Guwahati ZU (On Loan basis)	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
11.	Gautam Kakoti	14.06.2021	DRI, Guwahati ZU (On Loan basis)	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
12.	Joy Narayan Dev Mahanta	26.10.2020	CGST Dibrugarh	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
13.	Pankaj Das	01.01.2016	CCP NER	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
14.	Bharat Roy	26.07.2021	CGST Shillong	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
15.	Hitesh Sarmah	01.09.2022	CCP NER	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
16.	Ranendra Hajong Roy	19.07.2020	Audit Shillong	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
17.	Krishnendu Das	05.04.2016	Audit Shillong	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
18.	Annada Chandra Roy (Retd.)	14.10.2015	Audit Shillong	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
19.	Dr. Satyen Roy (Retd.)	12.04.2017	Audit Shillong	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
20.	Nirmal Kanti Mitra (Retd.)	01.01.2016	Audit Shillong	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
21.	Sarathi Bhushan Roy (Retd.)	01.01.2016	CGST Agartala	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
22.	Debajyoti Bhattacharjee	01.01.2016	DGGI Shillong RU (On Loan basis)	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
23.	Beni Madhab Das	28.07.2019	DGGI Guwahati ZU (On Loan basis)	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)

24.	Hitesh Chandra Medhi	22.08.2017	Appeals Guwahati	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)
25.	Sabir Ahmed	12.06.2021	Appeals Guwahati	PB-3 with GP-5400/- Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)

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. Consequent to the order dated 12.09.2023 and 15.09.2023 passed in O.A. no. 245/2023 and O.A. No 253/2023 respectively by the Hon'ble CAT, Guwahati Bench in the line of M. Subramaniam case the above-mentioned officers were granted NFU (second financial upgradation) in GP 5400/- PB-2 vide this office Estt. Order No. 37/2024 and 38/2024 dated 30.05.2024. While extending the benefit to the above mentioned officers, second ACP/MACP and NFU granted in GP 5400/- PB-2 of the above mentioned officers and 3<sup>rd</sup> MACP i.r.o Sl. No. 3, 13, 17 & 19-22 granted previously are hereby reviewed and stands withdrawn. For Sl. No. 18 Sh. Annada Chandra Roy, effective date of granting 3<sup>rd</sup> MACP will remain same as granted previously.
6. The officers mentioned above will be granted their 3<sup>rd</sup> MACP (third financial benefit) w.e.f dates mentioned above and second financial up-gradation (NFU) w.e.f dates mentioned in Estt. Order No. 37/2024 and 38/2024 dated 30.05.2024. Any other financial benefit under the ACP/MACP Scheme granted from a date other than the ones mentioned above stands rectified.

This is issued with the approval of the Chief Commissioner.

Sd/-

(हिमांगसु संतरा /Himangsu Santra)

**सहायक आयुक्त/Assistant Commissioner (CCO-CCA)****GCCO/II/(24)/4/2024-ADMN-O/o CC-CGST-ZONE-GUWAHATI*****Copy forwarded for information & necessary action to:-***

1. The Principal Commissioner/Commissioner (all), CGST & Customs, Guwahati Zone.
2. The Additional/Joint Director, DGGI/DRI/DGoV, Guwahati/Kolkata - *copy meant for the concerned officer is enclosed herewith for causing delivery.*
3. The Additional/Joint Commissioner (IT & CV), New Delhi - *copy meant for the concerned officer is enclosed herewith for causing delivery.*
4. The Sr. Accounts Officer, Pay & Accounts Office, GST & Customs, Shillong/Dibrugarh.
5. The Administrative Officer/ACAO, CGST & CX/Customs(P), all concerned, CGST & Customs, Guwahati Zone - *copy meant for the concerned officer is enclosed herewith for causing delivery.*
6. The Superintendent (CIU-Vig), CGST & CX, Guwahati.
7. The Superintendent (Systems), CCO, Guwahati for uploading in Dept. website.
8. The Officers concerned.

**(हिमांगसु संतरा /Himangsu Santra)****सहायक आयुक्त/Assistant Commissioner (CCO-CCA)**