



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. 120/2025

Dated: Guwahati, the 18th of November, 2025

Sub: *Granting of 3rd Financial Up-gradation under the MACP Scheme in GP of Rs. 2400/- in the grade of Tax Assistant of CGST & Customs, Guwahati Zone-reg.*

In pursuance of the DOP&T's O.M. No.35034/3/2008 -Estt. (D), dated 19th May, 2009 and DOP&T's OM. No. 35034/3/2015-Estt.(D) dated 22.10.2019 the following Tax Assistant is hereby granted the **3rd Financial Up-gradation under the MACP Scheme, in the GP of Rs 2400/-**. Consequently, the officer is placed in the corresponding Grade Pay/Pay Matrix as detailed below, with effect from the date indicated against his name:

Sl. No.	NAME OF THE OFFICER (S/Shri)	Date of Joining as Sepoy [in 1800/- GP]	Date of grant of 1 st ACP (1 st financial benefit) [Erstwhile 1900/- GP]	Date of grant of 2 nd MACP (2 nd financial benefit) [Erstwhile 2000/- GP]	EFFECTIVE DATE OF 3 RD MACP (3 rd financial benefit) [GP 2400/- Level - 4 (Rs. 25,500 to Rs. 81,100)]
1.	2.	3.	4.	5.	6.
1.	Shah Alam Ahmed	01-08-1989	01-08-2001	01-08-2009	01-08-2019

The above financial up-gradation is subject to the following conditions: -

- 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.
- 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 officials 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.

This issues with the approval of the Chief Commissioner.

(चित्त रंजन हाजरा /Chitta Ranjan Hazra)

सहायक आयुक्त /Assistant Commissioner, CCO-CCA

GCCO/II/13/2025-ADMN-O/o CC-CGST-ZONE-GUWAHATI

Copy forwarded for information & necessary action to:-

1. The Principal Commissioner, CGST, Guwahati.
2. The Sr. Accounts Officer, Pay & Accounts Office, GST & Customs, Shillong.
3. The Administrative Officer/ A CAO, CGST & CX, CGST, Guwahati - *copy meant for the concerned officer is enclosed herewith for causing delivery.*
4. The Superintendent (CIU-Vig), CGST & CX, Guwahati.
5. The Superintendent (Systems), CCO, Guwahati for uploading in Dept. website.
6. The Officer concerned.

(As signed above)

(चित्त रंजन हाजरा /Chitta Ranjan Hazra)

सहायक आयुक्त /Assistant Commissioner, CCO-CCA