



भारत सरकार
GOVERNMENT OF INDIA
वित्त मंत्रालय, राजस्व विभाग
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
मुख्य आयुक्त का कार्यालय
OFFICE OF THE CHIEF COMMISSIONER
केंद्रीय माल एवं सेवा कर, केंद्रीय उत्पाद शुल्क और सीमा शुल्क, गुवाहाटी जोन
CGST, CENTRAL EXCISE & CUSTOMS, GUWAHATI ZONE
जीएसटी भवन, पांचवीं मंजिल, केदार रोड, माछखोवा, गुवाहाटी-781 001
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Establishment Order No. 35/2025

GCCO/II/(39)/110/2023-ADMN-O/o CC-CGST-ZONE-GUWAHATI

Dated Guwahati, the 19th of May, 2025

Sub: Granting of Non-Functional Up-gradation under the Modified Assured Career Progression Scheme (MACPs) in PB2 with GP Rs 5400/- to the Superintendents who have completed 4 years of regular service in the grade -reg.

In pursuance of the DOP&T's O.M. No.35034/3/2008 -Estt. (D), dated 19th May, 2009, DOP&T's OM. No. 35034/3/2015-Estt.(D) dated 22.10.2019 and F.No. 26017/219/2016-Ad.IIA dated 10.04.2017 by the Under Secretary, Ministry of Finance, Department of Revenue, CBEC, the following Superintendents, (Group "B" Gazetted) who had completed 4 years of regular service in the grade of Superintendent are hereby granted ***Non-Functional Up-gradation under the Modified Assured Career Progression Scheme (MACPs) in PB-2 with Grade Pay of Rs. 5400/-*** (Erstwhile) w.e.f the dates mentioned below:

Sl. No.	Name Of the Officers (S/Shri/Smt)	Effective Date of Granting NFU benefits	Place of Posting	Eligible Grade Pay and Pay Band (Erstwhile)
1.	Satya Brata Chakrabarty	17-12-2024	CCP NER, Guwahati Division	PB-2 with GP-5400/- Now in Pay Matrix Level-9 (Rs. 53,100-1,67,800/-)
2.	Apu Biswas	17-12-2024	Audit Shillong	PB-2 with GP-5400/- Now in Pay Matrix Level-9 (Rs. 53,100-1,67,800/-)

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 upgradation 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.

This is issued with the approval of the Chief Commissioner.

Sd/-

(चित्त रंजन हाजरा /Chitta Ranjan Hazra)

सहायक आयुक्त / Assistant Commissioner,

सीसीओ-सीसीए /CCO-CCA

GCCO/II/(39)/110/2023-ADMN-O/o CC-CGST-ZONE-GUWAHATI

Copy forwarded for information & necessary action to:-

1. The Commissioner, Customs(P) NER, Shillong.
2. The Commissioner, Audit Shillong.
3. The Sr. Accounts Officer, Pay & Accounts Office, GST & Customs, Shillong/Dibrugarh.
4. 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.*
5. The Superintendent (CIU-Vig), CGST & CX, Guwahati.
6. The Superintendent (Systems), CCO, Guwahati for uploading in Dept. website.
7. The Officers concerned.

(चित्त रंजन हाजरा /Chitta Ranjan Hazra)

सहायक आयुक्त / Assistant Commissioner,

सीसीओ-सीसीए /CCO-CCA