



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. 11/2025

Dated: Guwahati, the 26th of February, 2025

Sub: Granting of non-functional upgradation in PB2 with GP Rs 5400/- and 3rd Financial Up-gradation (under the MACPS) in PB3 with GP Rs 5400/- to Sh. Anirban Chowdhury, erstwhile Superintendent (now Asst. Commissioner) 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 , DOP&T's OM. No. 35034/3/2015-Estt.(D) dated 22.10.2019, Hon'ble CAT Kolkata Bench's Order dated 01.07.2010 in O.A. No. 350/00360/2020 filed by Sh. Apurba Roy and 129 Others, CGST Kolkata , Speaking Order No. 144/2020 dated 12.11.2020 of CGST, Kolkata and Board's direction issued vide letter dated 10.11.2020 the following Officer in the grade of erstwhile Superintendent(now Asst. Commissioner) is hereby granted **non-functional upgradation in PB2 with GP Rs 5400/- and 3rd Financial Up-gradation (under the MACPS) in PB3 with GP Rs 5400/-** w.e.f the date as mentioned in column 4 & 5 respectively of Table below. The officer is 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	Date of grant of 1 st ACP/MACP (1 st financial benefit) [GP 4800/- erstwhile]	Effective date of granting NFU (2 nd financial benefit) [GP 5400/- PB-2 Now in Pay Matrix Level-9 (Rs. 53,100-1,67,800/-)]	EFFECTIVE DATE of granting 3 RD MACP (3 rd financial benefit) [GP 5400/- PB-3 Now in Pay Matrix Level-10 (Rs. 56,100-1,77,500/-)]	Present Place of posting
1	2	3	4	5	6
1.	Sh. Anirban Chowdhury, (now Assistant Commissioner)	19.09.2001	01.01.2006	01.01.2016	CGST, Guwahati

The officer mentioned above had already been granted his 1st ACP w.e.f the date as mentioned in Column 3 of Table above. Subsequently, on grant of second financial up-gradation (NFU) w.e.f the date as mentioned in column 4 of Table above; the officer is hereby granted his third MACP (third financial benefit) in GP 5400/- PB-3 w.e.f the date mentioned above in column 5 against the name of the officer as per para 1 of DOP&T's OM. No. 35034/3/2015-Estt.(D) dated 22.10.2019.

Any/all other financial benefit(s) if any under the ACP/MACP Scheme granted to the officer from a date other than the ones mentioned above stands rectified/withdrawn.

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.

This is issued with the approval of the Chief Commissioner.

Sd/-

(चित्त रंजन हाजरा /Chitta Ranjan Hazra)

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, CGST & Cx, Guwahati.
2. The Sr. Accounts Officer, Pay & Accounts Office, GST & Customs, Shillong.
3. The ACAO , CGST & CX, CGST & Cx, 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.

(चित्त रंजन हाजरा /Chitta Ranjan Hazra)

सहायक आयुक्त /Assistant Commissioner, CCO-CCA