

भारत सरकार, वित्त मंत्रालय, राजस्व विभाग Govt. of India, Ministry of Finance, Dept. of Revenue मुख्य आयुक्त का कार्यालय, केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवा कर

## Office of the Chief Commissioner, Central Excise, Customs & Service Tax

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C.No. I(10)4/ET/CCO/SH/2016

Dated:

Ref: - O.A. No. 040/00034/2016 filed by Shri Bhagirath Baruah, Superintendent & Ors. V/s UOI & Ors.

## Facts of the Case

Shri Bhagirath Baruah, Superintendent and 5 (five) other superintendents have approached the Hon'ble CAT Guwahati to readdress their grievances after being granted Grade Pay of ₹5,400/- in PB-3 as 3<sup>rd</sup> MACP benefit on completion of 30 years regular service with one promotion by claiming that they should have been granted Grade Pay of ₹6,600/- in PB-3 as in case of Shri R. Chandrasekaran v/s CAT, Madras & Others in WP No. 19024/2014 & MP No. 1/2014 in which the Hon'ble Madras High Court has issued order dated 08.12.2014 in favour of Shri Chandrasekaran.

The above O.A. was disposed off by the Hon'ble CAT, Guwahati at the admission stage by directing the respondents to examine whether the case of the present applicants are similar to that of Shri R. Chandrasekaran v/s CAT, Madras & Others, and if they are similarly situated, similar benefits shall be granted to the present applicants within a period of 3 (three) months from the date of receipt of this order.

## Discussion & Findings

A detailed information in respect of the above 6 (six) applicants has been mentioned below in a tabular form to ascertain their eligibility for granting 3<sup>rd</sup> MACP benefit in PB-3 with GP of Rs.6600/- as alleged: -

SI. No.	Name of the Officer (S/Shri)	Date of Joining as Inspector (DR)	Date of 1 <sup>st</sup> ACP granted	Date of promotion as Supdt.	Date of 2 <sup>nd</sup> MACP granted with GP	Date of 3 <sup>rd</sup> MACP granted with GP
1	Bhagirath Baruah	01.10.1984	09.08.1999	30.12.2002	01.09.2008 GP `5400 in PB-2	01.10.2014 GP `5400 in PB-3
2	Pallav Lochan Saikia	23.11.1984	09.08.1999	23.09.2002	01.09.2008 GP `5400 in PB-2	23.11.2014 GP `5400 in PB-3
3	Hareswar Goswami	28.09.1984	09.08.1999	23.09.2002	01.09.2008 GP `5400 in PB-2	28.09.2014 GP `5400 in PB-3
4.	Amit Dutta	08.10.1984	09.08.1999	16.01.2008	01.09.2008 GP `5400 in PB-2	08.10.2014 GP `5400 in PB-3
5	Sukumar Goswami	08.02.1985	09.08.1999	16.01.2008	01.09.2008 GP `5400 in PB-2	08.02.2015 GP `5400 in PB-3
6	Hem Chandra Sharma	04.09.1984	09.08.1999	16.01.2008	01.09.2008 GP `5400 in PB-2	04.09.2014 GP `5400 in PB-3

In the light of the above, it is clear that their cases are not similar to that of Shri R. Chandrasekaran as referred to by the above mentioned applicants. Shri Chandrasekaran was granted the pre-revised scale of pay of Rs. 8000-275-13500/- as 2<sup>nd</sup> financial upgradation in the promotional hierarchy under the ACP Scheme before 31.08.2008 which was later on replaced with Grade Pay of `5,400/- in PB-3 (Revised scale of pay of Rs. 15,600-39,100) under the 6<sup>th</sup> CPC replacement pay (refer CBEC's letter F.No.A-23011/29/2010-Ad.IIA dated 20.05.2011). Hence, he was granted Grade Pay of `6,600/- in PB-3 as 3<sup>rd</sup> MACP on completion of 30 years' regular service.

However, DoP&T has now advised in consultation with Department of Expenditure that the grant of non-functional grade pay of ₹5400/- in PB-2 to the superintendents needs to be considered as one financial upgradation for the purpose of MACP Scheme. DoP&T has drawn attention to the specific provision in Para 8.1 of Annexure-I of O.M. No. 35034/3/2008 –Estt.(D) dated 19.05.2009, whereas, the above Superintendents were granted Grade Pay of Rs. 5,400/- in PB – 2 as 2<sup>nd</sup> MACP, hence, they were eligible to get Grade Pay of Rs. 5,400/- in PB – 3 as 3<sup>rd</sup> MACP benefit on completion of 30 years' regular service which is in tune with the MACP instructions.

## **ORDER**

In the light of the above discussion, I order that all the above applicant of this OA are not eligible to get Grade Pay of Rs. 6600/- in PB – 3 as their cases are not similar with reference to the case of Shri R. Chandrasekaran.

(BROJEN THAMAR)
Chief Commissioner

C.No. I(10)4/ET/CCO/SH/2016/7680 - 7711

Dated: 11 8 NOV 2016

Copy forwarded for information and necessary action to: -

- 1. The Commissioner, Central Excise & Service Tax, Shillong/ Dibrugarh/ Guwahati.
- 2. The Commissioner, Customs(Prev.), N.E.R, Shillong.
- The Commissioner (Appeals/ Audit), Central Excise, Customs & Service Tax, Guwahati.
- 4. The Additional/ Joint Commissioner, Central Excise & Service Tax, Shillong/ Dibrugarh/ Guwahati.
- 5. The Deputy Secretary (Ad.IIA), Central Board of Excise and Customs, New Delhi.
- 6. The Additional Commissioner (P&V), Customs(Prev.), N.E.R, Shillong.
- 7. The Joint Commissioner (P&V), Central Excise & Service Tax, Shillong/ Guwahati.
- 8. The Joint Commissioner (Law), Central Excise & Service Tax, Guwahati. He is directed to appraise the Hon'ble CAT accordingly.
- 9. The Assistant Commissioner (P&V), Central Excise & Service Tax, Dibrugarh.
- 10. The Deputy/ Assistant Commissioner, \_\_\_\_\_\_\_, Central Excise & Service Tax/ Customs (Prev.) Division (All).
- 11. The CAO, Central Excise & Service Tax/ Customs (Prev.), Shillong/ Dibrugarh/ Guwahati.
- 12. The PAO, Customs, Central Excise & Service Tax, Shillong/ Dibrugarh.
- 13. The ACAO, Central Excise & Service Tax, Shillong/ Dibrugarh/ Guwahati.
- 14. The ACAO, Customs(Prev.), N.E.R, Shillong.
- 15. All individual applicants
- 16. The Superintendent (CIU-VIG), Central Excise, Customs & Service Tax, Shillong.
- 17. The Systems Officer, CCO, Shillong for uploading in the Departmental website.
- 18. Guard File.

(C. SONGATE)

Additional Commissioner