

## माल और सेवा कर एवं केन्द्रीय उत्पाद शुल्क प्रधान मुख्य आयुक्त कार्यालय Office of the Principal Chief Commissioner of GST & Central Excise तमिलनाडु एवं पुदुच्चेरी, चेन्नई अंचल

Tamilnadu & Puducherry, Chennai Zone जी एस टी भवन, सं. 26/1, महात्मा गांधी रोड, चेन्नई – 600 034 GST Bhawan, No.26/1, Mahatma Gandhi Road, Chennai –600 034

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Date:14-03-2025

GCCO/CCA/MISC/41/2023-CCAESTT

### **ORDER NO: 23 /2025**

### **Sub: Grant of Financial upgradation under MACP Scheme-reg.**

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In pursuance of the Department of Personnel & Training's O.M. No. 35034/3/2008-Estt(D) dated the 19th May, 2009 communicated vide Ministry of Finance letter F.No.A-26017/76/2009-Ad.II.A dated 17.6.2009, and DOPT O.M dated 27/28.09.2016, a Screening Committee Meeting was held on 10-03-2025 and the following officers are hereby granted Second / Third Financial upgradation under the MACP Scheme to the immediate next higher pay level in the hierarchy of the pay matrix with effect from the date(s) as mentioned against their names.

## Officers granted 2<sup>nd</sup> Financial Upgradation under MACP Scheme

| S.No. | Code | officer<br>(S/Shri/Smt) &<br>Designation | Birth      |            | MACP due date and<br>Pay Level    | Present<br>Commr'te |
|-------|------|--|------------|------------|-----------------------------------|---------------------|
| 1     | 4089 | P SELVI<br>HEAD<br>HAVALDAR              | 15.12.1967 | 27.12.2004 | 20.10.2024<br>2ND MACP<br>LEVEL 3 | COIMBATORE<br>GST   |
| 2     | 6753 | R<br>LAKSHMANAN<br>HEAD<br>HAVALDAR      | 09.01.1969 | 10.11.2003 | 10.11.2023<br>2ND MACP<br>LEVEL 3 | PUDUCHERRY<br>GST   |
| 3     | 6847 | D RAJESH<br>HEAD<br>HAVALDAR             | 10.02.1985 | 06.02.2008 | 20.10.2024<br>2ND MACP<br>LEVEL 3 | CHENNAI<br>NORTH    |
| 4     | 6664 | L RAVI<br>HEAD<br>HAVALDAR               | 15.05.1968 | 12.09.2003 | 12.09.2023<br>2ND MACP<br>LEVEL 3 | TRICHY CC(P)        |

| 5 |      | G<br>THIRUMALAI<br>RAJ<br>HEAD<br>HAVALDAR | 16.05.1965 | 10.11.2003 | 10.11.2023<br>2ND MACP<br>LEVEL 3 | TRICHY GST       |
|---|------|--|------------|------------|-----------------------------------|------------------|
| 6 | 6661 | MAHATHI AGA<br>SI<br>TAX<br>ASSISTANT      | 09.03.1984 | 14.07.2004 | 14.07.2024<br>2ND MACP<br>LEVEL 3 | CHENNAI<br>OUTER |

# Officers granted 3<sup>rd</sup> Financial Upgradation under MACP Scheme

| S.<br>No. | Emp.<br>Code | Name of the officer<br>S/Shri/Smt.&<br>Designation | Date of<br>Birth | Date of first appointment | MACP due<br>date and<br>Pay Level | Present<br>Commr'te |
|-----------|--------------|--|------------------|---------------------------|-----------------------------------|---------------------|
| 7         | 8090         | K MADHAVAN<br>HEAD HAVALDAR                        | 22.04.1964       | 22.04.1992                | 22.04.2022<br>3RD MACP<br>LEVEL 4 | PUDUCHERRY<br>GST   |
| 8         | 1494         | S BALASUBRAMANIAN<br>HEAD HAVALDAR                 | 25.12.1975       | 16.06.1995                | 16.06.2025<br>3RD MACP<br>LEVEL 4 | CHENNAI<br>OUTER    |
| 9         | 3024         | S KESAVAN<br>HEAD HAVALDAR                         | 28.01.1972       | 29.08.1994                | 29.08.2024<br>3RD MACP<br>LEVEL 4 | CHENNAI<br>NORTH    |
| 10        | 3887         | T AMAVASAI<br>HEAD HAVALDAR                        | 25.06.1967       | 12.07.1995                | 12.07.2025<br>3RD MACP<br>LEVEL 4 | COIMBATORE<br>GST   |
| 11        | 9468         | G JAYAKANTHAN<br>EXECUTIVE ASSISTANT               | 27.10.1964       | 19.04.1984                | 19.04.2018<br>3RD MACP<br>LEVEL 7 | CHENNAI<br>NORTH    |
| 12        | 2892         | P UMA<br>CHIEF ACCOUNTS<br>OFFICER (in-situ)       | 28.06.1965       | 31.07.1997                | 30.09.2024<br>3RD MACP<br>LEVEL 8 | CHENNAI<br>OUTER    |
| 13        | 1395         | K R KUMARASWAMY<br>ADMINISTRATIVE<br>OFFICER       | 09.03.1967       | 07.03.1995                | 07.03.2025<br>3RD MACP<br>LEVEL 8 | CHENNAI<br>OUTER    |
| 14        | 2207         | N SUDHA<br>ADMINISTRATIVE<br>OFFICER               | 10.04.1969       | 26.04.1993                | 26.04.2023<br>3RD MACP<br>LEVEL 8 | MADURAI             |
| 15        | 2175         | GOMEZ AROCKIARAJ S<br>ADMINISTRATIVE               | 01.05.1972       | 02.03.1995                | 02.03.2025<br>3RD MACP            | MADURAI             |

|    |      | OFFICER  |            |            | LEVEL 8                            |  |
|----|------|--|------------|------------|------------------------------------|--|
| 16 | 1370 | S RAJI<br>ADMINISTRATIVE<br>OFFICER                    | 21.08.1970 | 29.09.1997 | 30.09.2024<br>3RD MACP<br>LEVEL 8  | NACIN<br>CHENNAI (on<br>Deputation)        |
| 17 | 2168 | B VIJAYA SHEELA<br>KIRUBA<br>ADMINISTRATIVE<br>OFFICER | 20.10.1970 | 08.09.1992 | 08.09.2022<br>3RD MACP<br>LEVEL 8  | SALEM                                      |
| 18 | 6830 | VIKESH KUMAR SINGH<br>INSPECTOR                        | 09.01.1984 | 24.07.2009 | 01.04.2025<br>3RD MACP<br>LEVEL 8  | CHENNAI<br>OUTER                           |
| 19 | 6883 | ANIL KUMAR<br>INSPECTOR                                | 15.06.1979 | 23.07.2009 | 01.04.2025<br>3RD MACP<br>LEVEL 8  | CHENNAI<br>AUDIT I                         |
| 20 | 6874 | VIKASH KUMAR<br>SHARMA<br>INSPECTOR                    | 07.08.1983 | 28.07.2009 | 01.04.2025<br>3RD MACP<br>LEVEL 8  | CHENNAI<br>AUDIT I                         |
| 21 | 6896 | S RAJESH KANNAN<br>INSPECTOR                           | 14.04.1984 | 02.07.2009 | 01.04.2025<br>3RD MACP<br>LEVEL 8  | CHENNAI<br>AUDIT I                         |
| 22 | 6879 | CHANDAN KUMAR<br>INSPECTOR                             | 01.02.1982 | 17.07.2009 | 01.04.2025<br>3RD MACP<br>LEVEL 8  | CHENNAI<br>NORTH                           |
| 23 | 9874 | K SAMPATH KUMAR<br>SUPERINTENDENT                      | 30.05.1968 | 19.04.1994 | 19.04.2020<br>3RD MACP<br>Level 10 | CHENNAI<br>AUDIT I                         |
| 24 | 5969 | A CHANDRASEKARAN<br>SUPERINTENDENT<br>(Retired)        | 24.08.1962 | 11.10.1991 | 12.10.2017<br>3RD MACP<br>Level 10 | RETIRED<br>FROM<br>CHENNAI<br>NORTH        |
| 25 | 3455 | M MURUGANANDAM<br>SUPERINTENDENT<br>(Retired)          | 05.12.1960 | 22.04.1994 | 22.04.2020<br>3RDMACP<br>Level 10  | RETIRED<br>FROM<br>COIMBATORE<br>GST       |
| 26 | 5622 | D THANGARAJ<br>SUPERINTENDENT                          | 13.08.1970 | 02.01.1995 | 02.01.2021<br>3RDMACP<br>Level 10  | COIMBATORE<br>AUDIT                        |
| 27 | 1918 | M MURUGANANTH<br>SUPERINTENDENT                        | 20.05.1969 | 22.04.1994 | 22.04.2020<br>3RDMACP<br>Level 10  | COIMBATORE<br>AUDIT<br>(MADURAI<br>CIRCLE) |
| 28 | 3489 | S PRABHAKAR<br>SUPERINTENDENT                          | 17.05.1973 | 10.11.1993 | 10.11.2019<br>3RDMACP<br>Level 10  | COIMBATORE<br>GST                          |
| 29 | 1929 | P NAGARAJAN<br>SUPERINTENDENT                          | 07.06.1969 | 10.03.1992 | 10.03.2018<br>3RDMACP<br>Level 10  | MADURAI                                    |

| 30 | 2869 | P KRISHNAN KUTTY<br>SUPERINTENDENT      | 26.05.1965 | 21.06.1989 | 28.03.2013<br>3RD MACP<br>LEVEL 8 | Pr CCO (LOAN<br>BASIS TO<br>DGGI, HOSUR)            |
|----|------|---|------------|------------|-----------------------------------|---|
| 31 | 2885 | K<br>RAMASUBRAMANAIAN<br>SUPERINTENDENT | 12.03.1965 | 09.03.1990 | 13.06.2013<br>3RD MACP<br>LEVEL 8 | Pr CCO  |
| 32 | 1484 | V R SHANTHI<br>SUPERINTENDENT           | 20.03.1965 | 07.11.1986 | 19.12.2012<br>3RD MACP<br>LEVEL 8 | Pr CCO (LOAN<br>BASIS TO DG<br>SYSTEMS,<br>CHENNAI) |

- 2. Financial upgradation granted to these officers is inter-alia, subject to the following conditions:-
- 2.1 The Officers for whom the eligible date of MACP falls on a future date for grant of First /Second / Third Financial upgradation, benefits may be granted subject to the condition that such Officers <u>must be free from vigilance angle on the eligible date</u>.
- 2.2 The financial upgradation will not result in change in the designation of the beneficiaries i.e., the financial benefits are granted with the retention of their old designations and the said financial up gradation shall not confer any privilege related to higher status.
- 2.3 The financial upgradation under the MACP Scheme shall be purely personal to the officers and shall not amount to actual functional promotions of the officers concerned. Further, it shall have no relevance to their inter-se seniority position, and as such, there shall be no additional financial upgradation for the senior officers on the ground that the junior officers have got higher pay scale(s) under the MACP Scheme. The concept of "Senior-Junior" is quite alien to the idea behind the MACP Scheme.
- 2.4 If a regular promotion is offered but was refused by the officer, before becoming entitled to a financial upgradation, no financial upgradation shall be allowed, as such an officer has not been stagnated due to lack of opportunities. If, however, financial upgradation has been allowed due to stagnation and the officer subsequently refuses promotion, it shall not be a ground to withdraw the financial upgradation. They shall, however, not be eligible to be considered for further financial upgradation till he agrees to be considered for promotion again and the second next financial upgradation shall also be deferred to the extent of period of debarment due to the refusal.
- 2.5 They are placed in the immediate next higher level in the hierarchy of the recommended pay matrix. Therefore, the pay level at the time of financial upgradation under the MACPS can, in certain cases where regular promotion is not between two successive grades, be different from what is available at the time of regular promotion. In such cases, the higher level attached to the next promotion post in the hierarchy of the concerned cadre/organization will be given only at the time of regular promotions.
- 2.6 On their financial up-gradation under the MACP Scheme, which is in situ and which may not involve assumption of higher duties and responsibilities, as a special dispensation, their pay shall be fixed under F.R. 22(I)(a)(1) to get their pay fixed in the higher pay level

either from the date of their upgradation or from the date of their next increment.

- 2.7 Option (exercisable within one month from the date of issue of this order) for fixation of pay in the higher level based on the date of increment of the officer is also allowable. Such option once exercised shall be treated as final.
- 2.8 The Service Book of the officer should be checked to see whether the officer has joined in the Forenoon and also no break-in-service is ignored while computing he regular service of 10 years from the date of joining. Discrepancy found if any maybe reported to this office along with documentary evidence for making good the records maintained in this office.
- 3. The Head of the Departments concerned may ensure implementation of this order for MACP and disburse eligible dues by 31.03.2025 and report compliance by 04.04.2025.
- 4. This is issued with the approval of the Principal Chief Commissioner.

## ( सीत्यागराजन/ C. THIYAGARAJAN) अपरआयुक्त/ADDITIONAL COMMISSIONER

To

The Individual officers. (Through the office concerned)

### **Copy submitted to:**

- 1. The Chief Commissioner of Customs, CC(P) Zone, Tiruchirappalli
- 2. The (Pr.) Commissioner, GST & Central Excise, Chennai North/ South /Outer / Puducherry / Coimbatore/ Madurai/ Salem/ Tiruchirappalli/ Chennai Audit-I/ II / Coimbatore Audit/ Chennai Appeals-I/II / Coimbatore Appeals.
- 3. The Commissioner of Customs (Prev), Tiruchirappalli Customs /Tuticorin Customs.
- 4. The Additional Director General, DG Systems, Chennai.
- 5. The Additional Director General, DGGI, Chennai.
- 6. The Additional Director General, NACIN, Chennai.

### Copy to:

- 1. The Chief Accounts Officer, Pr.CCO, Chennai.
- 2. The Superintendent (CF-CCA), Pr.CCO, Chennai.
- 3. Sr. P.S. to the Pr. Chief Commissioner, GST & Central Excise, Chennai.
- 4. The Pay & Accounts Officer, Chennai/Puducherry/Coimbatore/Salem/Madurai/Tiruchirappalli
- 5. The Superintendent (Computer), Pr.CCO, for display in official website.
- 6. Hindi Cell for translation
- 7. Master file / Spare