

## 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

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File GCCO/CCA/Misc/41/2023-CCA.Estt

दिनांक/Date:

/04/2024

## ORDER NO. 33 /2024

विषय/ Sub: Grant of Financial upgradation under MACP Scheme -reg.

Shri. T. Gopi, Superintendent (Retd), Chennai South GST, is hereby granted 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 as mentioned against his name.

S. No.	Emp. Code	Name of the officer (S/Shri/Smt) & Designation	Date of Birth	Date of first appointment	MACP due date and Pay Level
1	1051	T.GOPI Superintendent (Retd)	06/07/1958	30/09/1980	30/09/2010 PB-3 with GP Rs.6,600

- 2. The Financial upgradation granted to the above officer is inter-alia, subject to the following conditions:-
- 2.1 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.
- 2.2 The financial upgradation under the MACP Scheme shall be purely personal to the officer and shall not amount to actual functional promotions of the officer 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.
- 2.3 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.

- 2.4 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.
- 2.5 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.
- 2.6 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.
- 2.7 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 the regular service of 10 years from the date of joining. Discrepancy found if any may be 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 29/04/2024 and report compliance by 30/04/2024.
- 4. This is issued with the approval of the Principal Chief Commissioner.

( डी. जयप्रिया/ D. JAYAPRIYA) अपर आयुक्त / ADDITIONAL COMMISSIONER

सेवा में /To

The Individual.(Through the office concerned)

## प्रतिलिपि / Copy to:

The Commissioner of GST and Central Excise, Chennai South GST.

The CAO, PCCO, Chennai

The Superintendent (CF-CCA), PCCO, Chennai.

Sr. P.S. to the Pr.Chief Commissioner, GST & Central Excise, Chennai.

The PAO, Chennai 600 034.

The Superintendent (Computer), PCCO, for display in official website.

Hindi Cell - for translation

Master file / Spare