



सत्यमेव जयते

भारत सरकार

GOVERNMENT OF INDIA

प्रधान मुख्य आयकर आयुक्त कार्यालय, पश्चिम बंगाल और सिक्किम (कार्मिक विभाग)

O/o THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, WEST BENGAL & SIKKIM (Pers. Section)

AAYAKAR BHAWAN, P-7, CHOWRINGHEE SQUARE, KOLKATA - 700 069

Ph. No.: (033) 2213 6609, Fax No: (033) 2213 6609

F. No. PCCIT/WB&S/Pers./05/1E/04/2014-15/MACP(Sub-2)

दिनांक, Kolkata the 03<sup>rd</sup>, June, 2019

आदेश संख्या / ORDER NO: 41

The following officials are hereby granted 1<sup>st</sup>/2<sup>nd</sup>/3<sup>rd</sup> financial upgradation under the Modified Assured Career Progression Scheme (MACPS) with effect from the date(s) and in Pay Band(s) with Grade Pay(s) (in case of date of MACP before 01.01.2016) / Pay level (in case of date of MACP on or after 01.01.2016), as mentioned against their names in the table below:

Sl. No.	Sl. No. in Service Book	Name	Designation	DOB	Present / Last posting	Eligible for upgradation with date, pay band and grade pay (in case of MACP before 01.01.2016) / date and pay level (in case of MACP on or after 01.01.2016)		
						1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>
1.	3989	Niraj Kumar	ITI	01.03.78	Pr. CIT-20, Kolkata	—	—	06.11.18 Level-8
2.	3995	Souvick Bhowmik	ITI	19.01.70	Pr. CIT-3, Kolkata	—	—	01.01.19 Level-8
3.	3958	Jyotirmoy Sarkar	ITI	15.01.68	CIT-TDS, Kolkata u.o.t. Pr. CIT-21, Kol.	01.09.08 PB-2 4800/-	03.06.13 PB-2 5400/-	—
4.	3596	Sanhita Gupta	ITI	22.03.75	Pr. CIT-8/ Hooghly	—	—	28.02.17 Level-7
5.	4025	Subhendu Modak	ITI	04.01.67	CIT (Audit)-1, Kolkata	—	—	31.03.19 Level-8
6.	4026	Amal Biswas	ITI	26.01.68	Pr. CIT-3, Kolkata	08.12.18 Level-8	—	—
7.	4027	Samiran Das	ITI	04.04.65	Pr. CIT-5, Kolkata	—	—	10.05.19 Level-8
8.	4029	Asit Kumar Mahato	ITI	03.12.68	DIT (I & CI), Kolkata	—	—	22.04.19 Level-8
9.	4030	Amlan Maitra	ITI	05.01.68	Pr. DIT (Inv.), Kolkata	20.04.19 Level-8	—	—
10.	4001	Sachin Chakraborty	MTS	04.03.73	Addl. CIT, Hqrs.(Admn. & TPS), Kolkata	24.09.19 Level-2	—	—
11.	4002	Makhan Lal Saha	MTS	16.10.75	JCIT, Hqrs. ( Admn. & Vig.), Kolkata	24.09.19 Level-2	—	—

12.	4003	Subhasish Banerjee	MTS	01.10.70	Addl. CIT, Hqrs.(Admn.), Kolkata	24.09.19 Level-2	—	—
13.	4004	Md. Jahangir	MTS	10.01.74	Pr. CCIT, WB & Sikkim	24.09.19 Level-2	—	—
14.	4008	Ashish Kumar Roy	MTS	31.01.72	Addl. CIT, Hqrs.(Admn.), Kolkata	24.09.19 Level-2	—	—
15.	3990	Subhash Chandra Hembram	NS	20.11.59	Pr. CIT-13/ Midnapore	—	—	14.03.15 PB-1 2800/-
16.	3994	Md. Sabbir	NS	01.06.64	Pr. CIT-3, Kolkata	—	—	13.11.17 Level-4
17.	3996	Anup Kumar Singh	NS	25.11.63	Pr. CIT-11, Kolkata	—	—	09.11.17 Level-5
18.	4007	Zulfekar Ali	NS	16.12.65	Addl. CIT, Hqrs.(Admn. & TPS), Kolkata	—	—	28.09.19 Level-5
19.	4009	Himangshu Sekhar Das	NS	05.10.66	CIT (TDS)-1, Kolkata	—	—	28.09.19 Level-4
20.	3927	Nityananda Sahoo	NS	27.07.63	CIT (TDS)-1, Kolkata	—	—	08.03.18 Level-5
21.	3929	Sukumar Pati	NS	14.07.63	Pr. CIT-4, Kolkata	—	—	19.08.16 Level-5
22.	3953	Bijay Linda	NS	01.12.66	Pr. CIT-8/ Hooghly	—	—	01.09.18 Level-5
23.	3966	Manoranjan Ganguly	NS	01.01.64	Pr.CIT, Asansol	—	—	04.08.18 Level-5
24.	3716	Tulsi Ram	NS	15.05.61	Pr. CIT-11, Kolkata	—	—	29.10.17 Level-5
25.	3733/ 4016	Md. Alam	NS	31.07.59	CIT (A)-11, Kolkata	—	—	05.08.13 PB-1 2800/-
26.	3870	Ramnath Mandi	OS	19.09.74	CIT-TDS)/ Purulia	—	—	27.12.17 Level-7
27.	3925	Rajib Datta	OS	27.01.71	CIT-TDS – 1/ Kolkata	—	—	14.12.17 Level-7
28.	3678	Nikhil Biswas	OS	01.01.62	Pr. CIT-4, Kolkata	—	—	03.07.18 Level-7
29.	3729	Aloke Kumar Biswas	OS	05.01.61	Pr. CIT-17, Kolkata	—	—	07.07.18 Level-7
30.	4021	Jadupati Mandal	OS	03.11.60	Pr. CIT-10, Kolkata	—	—	14.12.17 Level-7
31.	4034	Somen Mondal	OS	08.03.71	Pr. CIT-3, Kolkata	—	—	03.07.18 Level-7
32.	3982	Preeti Mitra	OS	12.08.69	Pr. CIT-14, Kolkata u.o.t. Pr. CIT-1, Kol.	—	—	12.08.18 Level-7
33.	3999	Samar Kumar Chakraborty	PS	30.01.63	CCIT-3, Kolkata	—	—	30.01.19 Level-8
34.	4012	Joydeep Mukherjee	STA	04.01.70	Pr. CIT-3, Kolkata	—	—	08.05.19 Level-7

35.	3710	Ashok Kumar Mandal	STA	01.01.66	Pr. CIT-21, Kolkata	—	—	03.07.18 Level-7
36.	3795	Ashoke Kumar Mondal	STA	19.08.66	Pr.CIT, Asansol	01.09.08 PB-1 1900/-	—	—
37.	4005	Mili Haldar	Steno Gr.II	09.12.65	Addl. CIT, Hqrs. (Tech.), Kolkata	—	—	30.05.19 Level-8
38.	3992	Pradip Chakraborty	TA	21.11.70	CIT(A), Siliguri	—	28.06.17 Level-5	—
39.	3993	Subhash Chandra	TA	03.04.84	Pr.CIT, Siliguri	15.04.18 Level-5	—	—
40.	3961	Ranjit Ghosh	TA	21.02.72	Pr. CIT-20, Kolkata	—	25.08.18 Level-5	—
41.	3975	Alpana Seal	TA	11.01.79	AO/DDO-23, Kolkata	—	08.09.18 Level-5	—
42.	3859/ 4031	Ananda Kumar Das	TA	22.02.67	Pr.CIT-14/ Nadia	—	26.08.18 Level-5	—
43.	3931	Tamal Sarkar	TA	10.01.65	Pr. CIT-16, Kolkata	—	—	21.03.19 Level-6
44.	4019	Narayan Kumar Pradhan	TA	02.06.66	Building-in-Charge, Middleton Row	—	—	07.11.15 PB-1 2800/-

2. On upgradation under the MACP Scheme before 01.01.2016, the pay of the officials concerned will be raised by an increment of 3% of the total of Pay-in-pay band and Grade Pay before such upgradation, in addition to the higher Grade Pay allowed under the scheme. In case of MACP on or after 01.01.2016, the pay will be fixed in the Pay Level allowed under the scheme as per provision of F.R. 22(1)(a)(i).

3. The financial upgradation under the MACP Scheme shall be purely personal to the incumbent concerned and shall have no relevance to the seniority position.

4. In case of the persons appearing in the above table who had got promotion as Tax Assistant (Pre-restructuring) in 2001 in the pre revised pay scale of Rs. 4500 – 125 – 7000/-, the benefit under the scheme is allowed ignoring such promotion in terms of CBDT's letter F. No.A-41015/58/2010-Ad.VII dated 22.07.10 read with letter F. No.A-41015/66/2000-Ad.VII (Pt) dated 09.07.01.

5. The above upgradations are allowed on the assumption that the incumbent concerned have not refused any promotion at any stage. In case of any such refusal, the DDOs/Heads of office concerned are requested to intimate this office accordingly for necessary review of the case at this end.

6. In respect of the persons appearing at Sl. No. 4, 7, 26, 27, 30 and 33 of the table herein above, the benefit of financial upgradation under the MACP Scheme is granted ignoring their promotion to the grade of OS/ Stenographer Gr. I earned in past, on acceptance of the recommendation of the Departmental Screening Committee constituted for the purpose, for the following reasons:

A. Para 5 of DoPT's OM dated 19.05.2009 read with Para 15 of FAQ on MACPS dated 01.04.2011 issued by the DoPT prescribes that promotions earned in the past to those grades which now carry the

same grade pay due to merger of pay scales/ upgradations of posts recommended by the Sixth Pay Commission shall be ignored for the purpose of granting upgradations under Modified ACPS.

- B. A reference was made by the Department in the matter to the DoPT vide letter dated 29.05.2015 seeking clarification on following points:
- Whether promotion to the grade of OS/Steno Gr. I allowed after 01.01.2006 but before the notification of Revised Pay Rules 2008 (notified on 29.08.2008) will be ignored for the purpose of determining MACP entitlement.
  - Whether similar promotion allowed after notification of Revised Pay Rules 2008, due to pendency of merger of posts in same grade pay and framing of common recruitment rules on merged posts, will be ignored for the purpose determining MACP.
  - Whether the recent decision of the Board to grant one promotional increment on such promotions will have any implication in determining MACP entitlement of the concerned employees.

In response to such reference, the DoPT has clarified that (as communicated in Board's letter dated 25.04.2016:

*"Promotions earned/upgradation granted under the ACP Scheme in the past to those grades which now carry the same grade pay due to merger of pay scales/upgradations of posts recommended by the Sixth Pay Commission shall be ignored for the purpose of granting upgradations under Modified ACPS."*

The matter has also been referred by the CDBT to the office of the Pr. Chief Controller of Accounts, CDBT, New Delhi. The office of the Pr. Chief Controller of Accounts, CDBT, New Delhi has conveyed their opinion to the CDBT vide its letter No. Pr.CCA/CDBT/Admin EP&P/Promotion/MACP/IT Dept/2016 dated 25.04.2017 which reads as follows:

"In this regard DOPT has clarified the following:-

*'Promotions earned/upgradations granted under the ACP Scheme in the past to those grades which now carry the same grade pay due to merger of pay scales/upgradations of posts recommended by the Sixth Pay Commission shall be ignored for the purpose of granting upgradations under Modified ACPS.'*

The doubt expressed by the Administrative Department has already been clarified in the illustrations of the above mentioned Para 5 of Annexue-1 of MACP Scheme."

C. Para 8 of DoPT's OM dated 19.05.2009, which prescribes for counting of promotion in same grade pay for the purpose of MACPS, if the promotional hierarchy as per recruitment rules is such that promotions are earned in the same grade pay, is not applicable in these cases as the post of OS/ Stenographer Gr. I and their feeder posts as per promotional hierarchy are not in the same grade pay according to the relevant recruitment rules. The promotional and feeder posts are placed in the same grade pay in these cases as a consequence of merger of pay scales as per recommendation of 6<sup>th</sup> CPC and Para 5 of the MACP Scheme dated 19.05.2009 is applicable in these cases.

7. However, the grant of MACP benefits to the persons mentioned in Para 6 above is provisional and subject to final outcome on the issue on the basis of decision taken in the matter by the DoPT/CDBT for the reasons as stated below:

In view of the persistent objection by the ZAO, CBDT, Kolkata, the issue was again referred to the DOP&T by the CBDT for further clarification and the observation of the DOP&T on such reference, as communicated vide CBDT's letter from F. No. A-26017/10/2015-Ad.IX dated 27.08.2018 is as under:-

*"Before examining the matter further, the Department of Revenue may be requested to clarify as to why the Recruitment Rules for the merged grade has not been finalized till date. A considerable time frame i.e. more than 10 years has already been passed after acceptance of the recommendations of 6<sup>th</sup> CPC. Before examining the matter, D/o Revenue may clearly furnish the time frame for notification of Recruitment Rules of the merged grade of Sr. TA and OS."*

As per CBDT's letter to this office dated 22.03.2019, the issue is pending before DGIT (HRD), CBDT, New Delhi.

Sd/-  
(AROOP KUMAR SINGH)

आयकर आयुक्त, (प्रशा. एवं टि.पि.एस.),कोलकाता  
Commissioner of Income Tax, (Admn. & TPS), Kolkata



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O/6 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, WEST BENGAL & SIKKIM (Pers. Section)

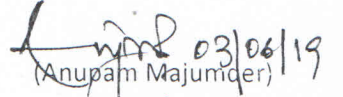
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Copy forwarded for information and necessary action to:-

1. All Chief Commissioners and Director Generals of Income Tax in West Bengal.
2. All Commissioners and Directors of Income Tax, in West Bengal.
3. All Additional CsIT/ Additional DsIT/ Joint CsIT/ Joint DsIT including Bldg-in-charge in W.B.
4. All Head of the Offices/D.D.Os in West Bengal. They are requested to make necessary arrangement for collection of Service Book(s) in respect of above officials by sending any official of their office with due authorization letter by 30.06.2019.
5. DD(Trg.)/ DD(Settlement Commission)/ DD(Comp. Auth.) Suptd. Engg., Valuation Cell, Kolkata.
6. All Sec. of Hqrs. Offices in Kol. including Assistants dealing with Grad. list/ DPC Cell/ SC/ST Cell.
7. Accounts Officers: ZAO, CBDT, Kolkata/ ZAO's PCU in Kolkata.
8. Secys: BIT Co-opt. Stores Ltd./ WBIT Co-Opt. Society Ltd./ ITEF West Bengal Circle (Gr.C) & Gr.D)/ All India Income Tax SC/ST Employees Welfare Association, Kolkata.
9. Asst. Director (O.L.)-I, Kolkata to issue a Hindi Version of the order.

 03/06/19  
(Anupam Majumder)

सहायक आयकर आयुक्त, मुख्यालय (स्थापना एवं कार्मिक), कोल.  
Assistant Commissioner of Income Tax, Hqrs. (Pers. & Estb.), Kol.  
For the Commissioner of Income Tax, (Admn. & TPS), Kolkata