



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 02nd Sept' 2019

आदेश संख्या / ORDER NO: ५५

The following officials are hereby granted 1st/2nd/3rd 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 st	2 nd	3 rd
1.	4000	Prasanna Ganguly	ITI	14.11.63	Pr. CIT-15, Kolkata	13.01.19 Level-8	—	—
2.	4038	Barun Kumar Nandy	ITI	10.12.64	CIT (Audit)-2, Kolkata	—	—	07.12.16 Level-8
3.	4040	Amal Krishna Duary	ITI	07.02.60	CIT (Judicial), Kolkata	—	—	10.06.19 Level-8
4.	4044	Pradip Gangopadhyay	ITI	02.04.68	Pr. CIT-4, Kolkata	—	—	11.06.19 Level-8
5.	4046	Modhu Sudhan Roy	ITI	04.11.69	CIT (TDS), Burdwan	23.07.19 Level-8	—	—
6.	4063	Ashis Das	ITI	01.12.66	CIT (TDS), Kolkata	—	—	11.06.19 Level-8
7.	4065	Indrajit Mukherjee	ITI	15.01.68	CCIT-4, Kolkata	—	—	10.06.19 Level-8
8.	4066	Pranab Banerjee	ITI	19.12.67	Pr. CIT-3, Kolkata	20.03.19 Level-8	—	—
9.	4068	Syamali Roy Chaudhuri	ITI	02.01.61	DIT (I & CI), Kolkata	—	—	06.12.19 Level-8
10.	4050	Gopal Chandra Senapati	MTS	23.01.74	Addl. CIT, Hqrs. (Pers. & Estb.), Kolkata	24.09.19 Level-2	—	—
11.	4055	Ashok Rajak	MTS	12.10.75	Pr. CIT-8 / Hooghly	16.10.19 Level-2	—	—
12.	4011	Dilip Kumar Naskar	NS	07.02.68	Pr. CIT-10, Kolkata	—	21.01.18 Level-3	—

13.	3957	Haripada Patra	NS	16.10.63	Pr. CIT-15, Kolkata	—	—	08.03.18 Level-5
14.	3984	Tapan Kumar Paul	NS	29.04.62	Pr. CIT (C)-1, Kolkata	—	—	16.06.16 Level-5
15.	3584	Sajal Kumar Goswami	NS	15.04.60	Pr. CIT-16, Kolkata	—	—	20.11.17 Level-5
16.	3649	Asha Ram Pradhan	NS	03.08.60	Pr. CIT-1/ Port Blair	—	—	14.05.17 Level-5
17.	3844	Baleswar Das	NS	16.06.64	Pr. CIT-1, Kolkata	—	—	01.02.18 Level-5
18.	4035	Binoy Kr. Singh	NS	03.03.64	CIT(A)-23, Kolkata	—	—	01.01.17 Level-5
19.	4036	Rupak Dutta Majumdar	NS	23.09.59	Pr. DIT (Inv.), Kolkata	—	07.02.18 Level-4	—
20.	4049	Nani Gopal Das	NS	01.11.67	Pr. CIT-4, Kolkata	—	07.12.19 Level-4	—
21.	4054	Kartick Chandra Das	NS	05.01.65	Pr. CIT-8 / Hooghly	—	—	05.12.19 Level-4
22.	4060	Samrat Biswas	NS	25.01.62	Pr. CIT-12, Kolkata	—	—	05.12.19 Level-5
23.	4059	Narayan Chandra Hazra	NS	02.01.65	Pr. CIT-12, Kolkata	—	—	29.09.19 Level-5
24.	3465	Pijus Kanti Maiti	OS	05.01.61	Pr. CIT-13, Kolkata / Pension Cell	—	—	25.01.16 Level-7
25.	3886	Kripa Shankar Ram	OS	15.06.74	Addl. CIT, Hqrs. (Pers. & Estb.), Kolkata	—	—	10.07.18 Level-7
26.	3197	Sambhu Nath Dalal	OS (Retd)	17.02.59	Pr. CIT-3, Kolkata	—	—	25.01.16 Level-7
27.	4041	Bikash Chakraborty	SCD Gr. I	16.01.63	Pr. CIT-8 / Hooghly	—	—	21.12.19 Level-6
28.	4042	Dipak Chowdhury	SCD Gr. I	07.01.61	Pr. DIT (Inv.), Kolkata	—	—	01.12.19 Level-6
29.	4051	Biswajit Das	SCD Gr. I	30.04.66	Addl. CIT, Hqrs. (Admn. & TPS), Kol. / PLO Section	—	—	01.03.20 Level-6
30.	4052	Somen Pramanick	SCD Gr. I	30.12.59	Addl. CIT, Hqrs. (Admn. & TPS), Kol. / PLO Section	—	—	23.11.19 Level-6
31.	4053	Balaram Mukherjee	SCD Gr. I	07.01.68	Addl. CIT, Hqrs. (Admn. & TPS), Kol. / PLO Section	—	—	11.01.20 Level-6
32.	3991	Dulal Dutta	TA	14.02.68	Pr. CIT, Siliguri	—	27.02.18 Level-5	—
33.	3632	Basudev Hembram	TA	24.09.60	CIT (TDS)-1, Kolkata	—	—	01.03.14 PB-1 2800/-
34.	3417	Bikash Chandra Hazra	TA	12.06.61	Pr. CIT-17, Kolkata	—	27.09.16 Level-5	—
35.	4057	Amar Nath Singh	TA	18.07.66	Pr. CIT-8, Kolkata	—	—	29.09.19 Level-6

36.	4069	Rameswar Chandra Murmu	NS	03.01.69	Pr. CIT, Asansol	22.12.09 PB-1 1900/-	—	—
-----	------	------------------------	----	----------	------------------	----------------------------	---	---

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. 2, 24, 25 and 26 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 CBDT to the office of the Pr. Chief Controller of Accounts, CBDT, New Delhi. The office of the Pr. Chief Controller of Accounts, CBDT, New Delhi has conveyed their opinion to the CBDT vide its letter No. Pr.CCA/CBDT/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."

The above was forwarded to this office vide CBDT's letter dated 17.05.2017.

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 6th 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/CBDT 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 6th 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."

Sd/-

(AROOP KUMAR SINGH)

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



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 6592

F. No. PCCIT/WB&S/Pers./05/1E/04/2014-15/MACP(Sub-2)/5389 - 5488 दिनांक, Kolkata the 02nd Sept 2019

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 30.09.2019.
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.


21/9/19
(L.N. DASH)

उप आयकर आयुक्त, मुख्यालय (कार्मिक एवं स्थापना), कोलकाता
Deputy Commissioner of Income Tax, Hqrs. (Pers. & Estb.), Kolkata
For the Commissioner of Income Tax, (Admn. & TPS), Kolkata