



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.1E/04/2014-15/MACP(Sub)/

दिनांक: Kolkata, the 19th Sept., 2016

आदेश संख्या / ORDER NO: 150

Following persons were granted financial upgradation under the MACP Scheme in past, ignoring their promotion to the grade of OS / Stenographer Gr. I, as mentioned against their names below:

Sl. No.	Name	Designation	Date of birth	Present/Last posting	MACP benefit granted	Relevant Order no. & date
1.	Shyama Prasad Mukherjee	AO	18.09.56	AO, BIC, Aayakar Bhawan Annexe	3 rd MACP w.e.f. 01.09.08 in PB-2 & Grade Pay Rs.4600/-	Order No. 7 dt. 26.04.10
2.	Swapna Banerjee	AO	15.09.56	AO to Addl. DIT (Vig.), Kolkata	3 rd MACP w.e.f. 01.09.08 in PB-2 & Grade Pay Rs.4600/-	Order No. 222 dt. 09.03.10
3.	Rajarshi Kr. Das	OS	17.11.56	DIT (I&CI)	3 rd MACP w.e.f. 15.03.12 in PB-2 & Grade Pay Rs.4600/-	Order No. 18 dt. 22.05.14
4.	Pronoy Kr. Saha	PS	18.12.56	PS (OSD) to CIT(A)-5, Kol.	2 nd MACP w.e.f. 01.09.08 in PB-2 & Grade Pay Rs.4600/-	Order No. 222 dt. 09.03.10
5.	Partha Sarathi Ray	OS	13.01.57	BIC, Bamboo Villa, Kolkata	3 rd MACP w.e.f. 29.05.12 in PB-2 & Grade Pay Rs.4600/-	Order No. 163 dated 02.12.14
6.	Ranjit Kumar Debnath	OS	05.01.57	CIT - Judicial	3 rd MACP w.e.f. 08.03.13 in PB-2 & Grade Pay Rs.4600/-	Order No. 18 dt. 22.05.14
7.	Asok Kr. Biswas	AO	15.01.57	AO/DDO - TDS, Kol.	2 nd MACP w.e.f. 07.04.09 in PB-2 & Grade Pay Rs.4600/-	Order No. 57 dt. 09.08.10
8.	Subhra Ghosh	AO	27.01.57	AO (OSD) to CCIT - TDS, Kol.	3 rd MACP w.e.f. 18.11.10 in PB-2 & Grade Pay Rs.4600/-	Order No. 91 dt. 01.09.11
9.	Chinmoy Chowdhury	OS	07.01.57	CIT - 17 / Pension Cell	3 rd MACP w.e.f. 27.12.11 in PB-2 & Grade Pay Rs.4600/-	Order No. 132 dt. 19.10.12
10.	Deb Sankar Ghosh	OS	03.01.57	CIT - 17	3 rd MACP w.e.f. 30.09.10 in PB-2 & Grade Pay Rs.4600/-	Order No. 87 dt. 16.09.10
11.	Dilip Kr. Das	OS	18.01.57	DIT (Inv.)	3 rd MACP w.e.f. 30.07.09 in PB-2 & Grade Pay Rs.4600/-	Order No. 57 dt. 09.08.10
12.	Dipak Kumar Das	OS	01.01.57	BIC, Aayakar Bhawan Dakshin	3 rd MACP w.e.f. 31.03.13 in PB-2 & Grade Pay Rs.4600/-	Order No. 18 dt. 22.05.14

2. Grant of such benefit under the MACP Scheme to the above-mentioned persons has since been reviewed by a duly-constituted Departmental Screening Committee (DSC) for the following reasons:

- (i) In the orders allowing them the financial upgradation under the Scheme as mentioned herein above, a specific clause to the following effect was incorporated:

"... who have got promotion as Office Superintendent / Stenographer Grade I on or after 01.01.2006 but before the date(s) of their financial upgradation(s) to the grade pay of Rs.4600, ..., the benefit under the scheme is allowed without taking into consideration their promotion(s) to the grade of Office Superintendent/ Stenographer Grade I as mentioned above, since no financial benefit in terms of grant of promotional increment has been allowed in view of objection of Zonal Accounts Office against grant of such increment. The matter is under consideration of the competent authority and if it is decided in future that promotional increment will be available to those incumbent on promotion as Office Superintendent / Stenographer Grade I, the benefit allowed under MACPS will be reviewed accordingly."

- (ii) Subsequently, it has been decided by the Board to grant one promotional increment @ 3% on promotion as OS / Stenographer Gr. I vide its OM from F. No. HRD/CM/Misc/221/1/2013-14/2727 dated 16.07.2014.
- (iii) After issue of such instruction from CBDT, the Zonal Accounts Office is insisting for review of the MACP benefit granted to the incumbents in past in the Grade Pay of Rs.4600/- ignoring their promotion to the post of OS / Stenographer Gr. I.

3. On such review, the DSC has confirmed the grant of financial benefit to the incumbent concerned in past as mentioned herein above on the basis of following observations:

Para 8 of DoPT's OM dated 19.05.2009 and Para 6 of FAQ on MACPS dated 01.04.2011, which are referred to by the ZAO in its objection memo, stipulate that the promotions in same grade pay are to be counted for the purpose of MACP when the relevant promotional hierarchy as per the relevant recruitment rules is such that the promotions are earned in same grade pay. In the cases under consideration, the relevant recruitment rules prescribe promotion from Sr. TA to OS and from Stenographer Gr. II to Stenographer Gr. I. The relevant recruitment rules for such promotion which was framed before 01.01.2006 prescribe two different pay-scales for the feeder grade (Sr. TA) and the promotional grade (OS) viz, Rs.5000-8000/- and Rs.5500-9000/- respectively. No subsequent modification has been made in such recruitment rules so as to place the promotional and feeder grades in same grade pay after implementation of 6th CPC recommendation. As such, the provisions of Para 8 and FAQ Para 6 as aforesaid are not squarely applicable in the present case. Moreover, there is a specific provision in the Scheme vide Para 5 of DoPT's OM dated 19.05.2009 and FAQ Para 15 on MACPS dated 01.04.2011 to cover the situation more appropriately.

On conjoint reading of those provisions it is clear that promotions earned in past to those posts which now carry same grade pay due to merger of pay-scales would be ignored for the purpose of MACPS. In cases of promotion to the grade of OS and Stenographer Gr. I, the feeder post and promotional post carry same grade pay due to merger of pay-scales as per 6th CPC recommendation. For that reason, the provision of Para 5 and FAQ Para 15 are squarely applicable in these cases.

The same matter was referred to the Board by the Cadre Controlling Authority, in view of certain objections raised by the Zonal Accounts Office in similar line, seeking clarifications from DoPT on following specific questions vide letter no. 1E/04/2014-15/MACP/2726 dated 29.05.2015:

1. 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.
2. 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.
3. 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 letter, the Board vide letter dated 25.04.2016 has communicated the following clarification obtained from the DoPT:

“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.”

In other words, the DoPT has clarified that Para 5 of the MACP Scheme dated 19.05.2009 will be applicable in the cases under consideration. The DoPT has made no reference to Para 8 of the Scheme in clarifying the matter and there is no scope of inviting such provision to decide the cases.

DoPT is the nodal authority for clarifying/ interpreting any provision of the MACP Scheme. Since the clarification of the DoPT is binding on all departments functioning under Government of India, the DSC is bound to abide by such clarification while deciding the case.

The Competent Authority has considered the recommendation of the review DSC and decided to accept such recommendation as it is in consonance with the clarification of the DOP&T in the matter. Accordingly, the following persons are hereby allowed to enjoy the financial upgradation under the MACP Scheme as mentioned against their names in the table below:

Sl. No.	Name	Designation	Date of birth	Present/Last posting	Eligible for upgradation with date, pay band and grade pay
1.	Shyama Prasad Mukherjee	AO	18.09.56	AO, BIC, Aayakar Bhawan Annexe	3 rd MACP w.e.f. 01.09.08 in PB-2 & Grade Pay Rs.4600/-
2.	Swapna Banerjee	AO	15.09.56	AO to Addl. DIT (Vig.), Kolkata	3 rd MACP w.e.f. 01.09.08 in PB-2 & Grade Pay Rs.4600/-
3.	Rajarshi Kr. Das	OS	17.11.56	DIT (I&CI)	3 rd MACP w.e.f. 15.03.12 in PB-2 & Grade Pay Rs.4600/-
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7.	Asok Kr. Biswas	AO	15.01.57	AO/DDO – TDS, Kol.	2 nd MACP w.e.f. 07.04.09 in PB-2 & Grade Pay Rs.4600/-

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11.	Dilip Kr. Das	OS	18.01.57	DIT (Inv.)	3 rd MACP w.e.f. 30.07.09 in PB-2 & Grade Pay Rs.4600/-
12.	Dipak Kumar Das	OS	01.01.57	BIC, Aayakar Bhawan Dakshin	3 rd MACP w.e.f. 31.03.13 in PB-2 & Grade Pay Rs.4600/-

This issues with the approval of the Pr. Chief Commissioner of Income Tax, WB & Sikkim.

Sd/-

(D.A.J. SAWKMIE)

आयकर आयुक्त, (प्रशा. एवं टि.पि.एस.), कोलकाता

Commissioner of Income Tax, (Admn. & TPS), Kolkata

For the Principal Chief Commissioner of Income Tax, WB & Sikkim



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M.No.1E/04/2014-15/MACP(Sub)/ 13593 - 13692

दिनांक: Kolkata, the 19th Sept., 2016

Copy forwarded for information and necessary action to:-

1. Income Tax Ombudsman, Kolkata.
2. Building In-charge, Aayakar Bhawan Annexe; Building In-charge, Bamboo Villa; Building In-charge, Aayakar Bhawan Dakshin; DIT (Vig.), Kol.; DIT (I&CI), Kol.; DIT (Inv.), Kol.; CIT(A)-5, Kol.; CIT (Judicial), Kol.; CCIT-TDS, Kol.; CIT-17, Kol.
3. All Head of the Offices/D.D.Os of Building In-charge, Aayakar Bhawan Annexe; Building In-charge, Bamboo Villa; Building In-charge, Aayakar Bhawan Dakshin; DIT (Vig.), Kol.; DIT (I&CI), Kol.; DIT (Inv.), Kol.; CIT(A)-5, Kol.; CIT (Judicial), Kol.; CCIT-TDS, Kol.; CIT-17, Kol.
4. DD(Trg.) / DD(Settlement Commission) / DD(Comp. Auth.) Suptd. Engg., Valuation Cell, Kolkata.
5. All Sec. of Hqrs. Offices in Kol. including Assistants dealing with Grad. list/ DPC Cell/ SC/ST Cell.
6. Accounts Officers: ZAO, CBDT, Kolkata/ ZAO's PCU in Kolkata.
7. 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.
8. Asst. Director (O.L.)-I, Kolkata to issue a Hindi Version of the order.

(NOVEL ROY)

उप आयकर आयुक्त, मुख्यालय (कार्मिक एवं स्थापना), कोल.
Deputy Commissioner of Income Tax, Hqrs. (Pers. & Estb.), Kol.
For the Principal Chief Commissioner of Income Tax, West Bengal & Sikkim