



सत्यमेव जयते

भारत सरकार

GOVERNMENT OF INDIA

प्रधान मुख्य आयकर आयुक्त का कार्यालय, पश्चिम बंगाल और सिक्किम
O/o THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, WEST BENGAL & SIKKIM
AAYAKAR BHAWAN, P-7, CHOWRINGHEE SQUARE, KOLKATA - 700 069
PHONE & FAX- 033-22136653.

संख्या No. Admn-1/Circular/MACP/ 3768-42

दिनांक: 6/6/17

सेवा में,
To
The DDOs
under the jurisdiction of Pr.CCIT, WB & Sikkim

महाशय/महोदया,

विषय Sub: Treatment of promotion to the Grade of Office Superintendent/Stenographer
Gr.I for the purpose of determining MACP entitlements--Matter reg.

सन्दर्भ Ref (i) Letter F.No. 1E/04/2014-15/MACP (Sub)/3476 dated 31.05.2017.

(ii) Letter F. No. A-26017/10/2015-Ad.IX dated 17.05.2017.

कृपया उपरलिखित का सन्दर्भ लें।

Kindly refer to the above.

I am directed to forward the copy of the above referred letters at Sl. No. (i) and (ii) along with its enclosures received from the ACIT, Hqrs. (Pers. & Esttb.), Kolkata, which is self-explanatory.

This is for your kind information and necessary action.

भवदीय,

संलग्नक: उपर जैसा

Sd/-

(शुभमय दत्ता)/(SUBHAMAY DATTA)

आय. अधिकारी (प्रशा. एवं कर दाता सेवाएँ)-1, कोलकाता

ITO (ADMN& TPS)-1, KOLKATA

कृते प्रमू आ आ/पं व सि. For Principal CCIT WB & Sikkim

M. No. Admn-1/Circular/MACP/ 3748-50

दिनांक: 6/6/17

सूचना के लिए प्रतिलिपि **Copy forwarded for kind information to:**

(I) Asst. Commissioner of Income Tax, Hqrs.(Personnel & Establishment), Kolkata.

(II) Secretary, ITEF, Bengal Circle.

(III) Secretary, ITGOA, WB Unit.

Sd/-
06/06/17

(शुभमय दत्ता)/(SUBHAMAY DATTA)

आय. अधिकारी (प्रशा. एवं कर दाता सेवाएँ)-1, कोलकाता

ITO (ADMN& TPS)-1, 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 6609

Office of the Income Tax Officer
Hqrs. (Admn. & TPS)-1, Kolkata
for Pr. CCIT W.B. & Sikkim
RECEIVED

01 JUN 2017 865

CONTENTS NOT VERIFIED
Room No.-1/12

F.No.1E/04/2014-15/MACP(Sub)/ 3476

दिनांक, the 31st May 2017

To
The ITO Hqrs., (Admn.-1), Kolkata
Aayakar Bhawan,
Kolkata

Sub: Treatment of promotion to the Grade of Office Superintendent/ Stenographer
Gr.I for the purpose of determining MACP entitlements – matter reg.

Please find enclosed herewith the letter F.No.A-26017/10/2015-Ad.IX dated 17.05.2017 from the Under Secretary (Ad. IX) to the Govt. of India, Ministry of Finance, Deptt. of Revenue, CBDT forwarding a letter from the O/o Pr. Chief Controller of Accounts, CBDT, New Delhi dated 25.04.2017 on the above mentioned subject.

This may be mentioned that the above-mentioned letter is in response to this office letter from F.No.1E/04/2014-15/MACP(Sub)/21501 dated 31.01.2017 (copy enclosed) addressed to the Joint Secretary (Admin.) CBDT, New Delhi seeking further clarification on above subject, in view of the persistent objections raised by ZAO, CBDT, Kolkata regarding granting of MACP benefits to departmental employees, ignoring their promotion as Office Superintendent/ Stenographer Gr. I, despite CBDT's letter dated 25.04.2016 (copy enclosed) communicating DoPT's clarification in the matter which speaks for ignoring such promotions for the purpose of MACPS.

In its letter dated 17.05.2017, as mentioned above the CBDT has communicated that:

"The matter was referred to Pr Chief Controller of Accounts (CBDT), 9th Floor, Lok Nayak Bhawan, New Delhi for seeking their opinion. The opinion of the Pr. CCA, New Delhi received in the Board vide their letter No. Pr.CCA/CBDT/Admin EP&P/Promotion/MACP/IT Dept/2016/62 dated 25.04.2017 which is in line with the opinion of DoPT given earlier, is enclosed herewith for your information and necessary action in the matter."

The Pr. Chief Controller of Accounts, CBDT, New Delhi, in its letter dated 25.04.2017, the copy of which is forwarded by the CBDT, vide its letter dated 17.05.2017, has communicated that:

"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."

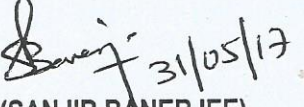
to: Anil Kumar Saha, JS

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."

It is abundantly clear from the above communication of the O/o Pr. Chief Controller of Accounts, CBDT, New Delhi that the cases under consideration shall be dealt with applying the provision of Para 5 of Annexure-1 of the MACP Scheme vide DoPT's OM dated 19.05.2009, as has been done by this office.

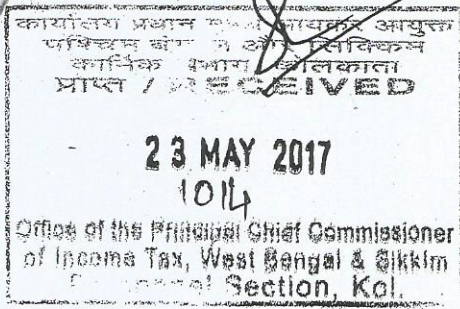
In view of the above you are requested to circulate the letter F.No.A-26017/10/2015-Ad.IX dated 17.05.2017 along with all annexures to all DDOs working in this region so that all the pending cases of MACP involving the matter may be taken up with the ZAO, CBDT, Kolkata for clearance in the line of clarification/opinion conveyed by the O/o the Pr. Chief Controller of Accounts, CBDT, New Delhi, vide its letter dated 25.04.2017.

Encl: As above


(SANJIB BANERJEE)

स.आ.आ., मुख्या. (कार्मिक एवं स्थापना), कोलकाता
Assistant Commissioner of Income Tax, Hqrs. (Personnel & Establishment), Kolkata
For the Principal Chief Commissioner of Income Tax, West Bengal & Sikkim

By Speed Post



F.No.A-26017/10/2015-Ad.IX
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
(Ad.IX Section)

Room No. 460, 4th Floor,
Samrat Hotel, New Delhi-110021
Dated, the 17th May, 2017

na/Paromita
1. For n.a.
24/5/17 To

The Principal Chief Commissioner of Income Tax,
West Bengal & Sikkim Region (Pers.Section),
Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata-700069 (West Bengal).

Subject:-Treatment of promotion to the Grade of Office Supdt. (OS)/Steno
Gr. I for the purpose of determining MACP entitlements.

Sir,

I am directed to refer your letter vide F.No.1E/04/2014-15/MACP(Sub) dated 31st January, 2017 on the above subject. The matter was referred to Pr Chief Controller of Accounts (CBDT), 9th Floor, Lok Nayak Bhawan, New Delhi for seeking their opinion. The opinion of Pr. CCA, New Delhi received in the Board vide their letter No. Pr.CCA/CBDT/Admin EP&P/Promotion/MACP/IT Dept/2016/62 dated 25.04.2017 which is in line with the opinion of DoPT given earlier, is enclosed herewith for your information and necessary action in the matter.

Encl.:-As above

Yours faithfully,

Nirbhai Singh
(Nirbhai Singh)
Under Secretary to the Govt. of India
Tel.:24122761
nirbhaisingh57@gmail.com



OFFICE OF THE PRINCIPAL CHIEF CONTROLLER OF ACCOUNTS
CENTRAL BOARD OF DIRECT TAXES
9TH FLOOR, LOK NAYAK BHAWAN, KHAN MARKET
NEW DELHI – 110 003.

Phone Nos. 24615617, 24622002, Fax Nos. 24698279, 24615617

No. Pr.CCA/CBDT/Admin EP&P/Promotion /MACP/IT Dept/2016/

Dated:25-04-2017

To
Nirbhay Singh, Under Secretary
Ministry of Finance, Department of Revenue,
CBDT(Ad.IX Section),
Room No. 460, 4th floor,
Samrat Hotel, New Delhi-110021

25 APR 2017

Subject: Treatment of promotion to the Grade of Office Supdt, (OS)/Steno Gr.1 for the purpose of determining MACP entitlements.

Sir

Please refer to your Office letter no. F.No. A-26017/10/2015-Ad. IX. In this regard DoPT has clarified the following:-

"Promotions earned/up gradations granted under the ACP scheme in the past to those grades which now carry the same grade pay due to merger of pay scales/up gradation of posts recommended by the sixth pay commission shall be ignored for the purpose of granting up gradations under Modified ACPs."

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

This issues with the approval of the Competent Authority.

R.HK
01/5/17
So
M
01.5.17

Yours faithfully

Sr. Accounts Officer(EP&P)

Enclosures: File No.A26017/10/2015.Ad.IX

No.35034/3/2008-Estt. (D)
Government of India
Ministry of Personnel, Public Grievances and Pensions
(Department of Personnel and Training)

.....
North Block, New Delhi, the 19th May, 2009

OFFICE MEMORANDUM

SUBJECT: - MODIFIED ASSURED CAREER PROGRESSION SCHEME (MACPS) FOR THE CENTRAL GOVERNMENT CIVILIAN EMPLOYEES.

The Sixth Central Pay Commission in Para 6.1.15 of its report, has recommended Modified Assured Career Progression Scheme(MACPS). As per the recommendations, financial upgradation will be available in the next, higher grade pay whenever an employee has completed 12 years continuous service in the same grade. However, not more than two financial upgradations shall be given in the entire career, as was provided in the previous Scheme. The Scheme will also be available to all posts belonging to Group "A" whether isolated or not. However, organised Group "A" services will not be covered under the Scheme

2. The Government has considered the recommendations of the Sixth Central Pay Commission for introduction of a MACPS and has accepted the same with further modification to grant three financial upgradations under the MACPS at intervals of 10, 20 and 30 years of continuous regular service .

3. The Scheme would be known as "**MODIFIED ASSURED CAREER PROGRESSION SCHEME (MACPS) FOR THE CENTRAL GOVERNMENT CIVILIAN EMPLOYEES.**" This Scheme is in supersession of previous ACP Scheme and clarifications issued there under and shall be applicable to all regularly appointed Group "A", "B", and "C" Central Government Civilian Employees **except officers of the Organised Group "A" Service.** The status of Group "D" employees would cease on their completion of prescribed training, as recommended by the Sixth Central Pay Commission and would be treated as Group "C" employees. Casual employees, including those granted 'temporary status' and employees appointed in the Government only on adhoc or contract basis shall not qualify for benefits under the aforesaid Scheme. The details of the MACP Scheme and conditions for grant of the financial upgradation under the Scheme are given in Annexure-I.

4. An Screening Committee shall be constituted in each Department to consider the case for grant of financial upgradations under the MACP Scheme. The Screening Committee shall consist of a **Chairperson and two members.** The members of the Committee shall comprise officers holding posts which are at least one level above the grade in which the MACP is to be considered and not below the rank of Under Secretary equivalent in the Government. The Chairperson should generally be a grade above the members of the Committee.

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The recommendations of the Screening Committee shall be placed before the Secretary in cases where the Committee is constituted in the Ministry/Department or before the Head of the organisation/competent authority in other cases for approval.

In order to prevent undue strain on the administrative machinery, the Screening Committee shall follow a time-schedule and meet twice in a financial year – preferably in the first week of *January* and first week of *July* of a year for advance processing of the cases maturing in that half. Accordingly, cases maturing during the first-half (April-September) of a particular financial year shall be taken up for consideration by the Screening Committee meeting in the first week of January. Similarly, the Screening Committee meeting in the first week of July of any financial year shall process the cases that would be maturing during the second-half (October-March) of the same financial year.

7. However, to make the MACP Scheme operational, the Cadre Controlling Authorities shall constitute the first Screening Committee within a month from the date of issue of these instructions to consider the cases maturing upto 30th June, 2009 for grant of benefits under the MACPS.

8. In so far as persons serving in The Indian Audit and Accounts Departments are concerned, these orders issue after consultation with the Comptroller and Auditor General of India.

9. Any interpretation/clarification of doubt as to the scope and meaning of the provisions of the MACP Scheme shall be given by the Department of Personnel and Training (Establishment-D). The scheme would be operational w.e.f. 01.09.2008. In other words, financial upgradations as per the provisions of the earlier ACP Scheme (of August, 1999) would be granted till 31.08.2008.

10. No stepping up of pay in the pay band or grade pay would be admissible with regard to junior getting more pay than the senior on account of pay fixation under MACP Scheme.

11. It is clarified that no past cases would be re-opened. Further, while implementing the MACP Scheme, the differences in pay scales on account of grant of financial upgradation under the old ACP Scheme (of August 1999) and under the MACP Scheme within the same cadre shall not be construed as an anomaly.

12. Hindi version will follow.

(S.Jainendra Kumar)
Deputy Secretary to the Govt. Of India

To

All Ministries/Departments of the Government of India

MODIFIED ASSURED CAREER PROGRESSION SCHEME (MACPS)

1. There shall be three financial upgradations under the MACPS, counted from the direct entry grade on completion of 10, 20 and 30 years service respectively. Financial upgradation under the Scheme will be admissible whenever a person has spent 10 years continuously in the same grade-pay.
2. The MACPS envisages merely placement in the immediate next higher grade pay in the hierarchy of the recommended revised pay bands and grade pay as given in Section 1, Part-A of the first schedule of the CCS (Revised Pay) Rules, 2008. Thus, the grade pay at the time of financial upgradation under the MACPS can, in certain cases where regular promotion is not between two successive grades, be different than what is available at the time of regular promotion. In such cases, the higher grade pay attached to the next promotion post in the hierarchy of the concerned cadre/organisation will be given only at the time of regular promotion.
3. The financial upgradations under the MACPS would be admissible up-to the highest grade pay of Rs. 12000/ in the PB-4.
4. Benefit of pay fixation available at the time of regular promotion shall also be allowed at the time of financial upgradation under the Scheme. Therefore, the pay shall be raised by 3% of the total pay in the pay band and the grade pay drawn before such upgradation. There shall, however, be no further fixation of pay at the time of regular promotion if it is in the same grade pay as granted under MACPS. However, at the time of actual promotion if it happens to be in a post carrying higher grade pay than what is available under MACPS, no pay fixation would be available and only difference of grade pay would be made available. To illustrate, in case a Government Servant joins as a direct recruit in the grade pay of Rs. 1900 in PB-1 and he gets no promotion till completion of 10 years of service, he will be granted financial upgradation under MACPS in the next higher grade pay of Rs. 2000 and his pay will be fixed by granting him one increment plus the difference of grade pay (i.e. Rs. 100). After availing financial upgradation under MACPS, if the Government servant gets his regular promotion in the hierarchy of his cadre, which is to the grade of Rs. 2400, on regular promotion, he will only be granted the difference of grade pay between Rs. 2000 and Rs. 2400. No additional increment will be granted at this stage.
5. 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 ACP.

The pre-revised hierarchy (in ascending order) in a particular organization was as under:-

Rs. 5000-8000, Rs. 5500-9000 & Rs. 6500-10500.

- (a) A Government servant who was recruited in the hierarchy in the pre-revised pay scale Rs. 5000-8000 and who did not get a promotion even after 25 years of service prior to 1.1.2006, in his case as on 1.1.2006 he would have got two financial upgradations under ACP to the next grades in the hierarchy of his organization, i.e., to the pre-revised scales of Rs. 5500-9000 and Rs. 6500-10500.
- (b) Another Government servant recruited in the same hierarchy in the pre-revised scale of Rs. 5000-8000 has also completed about 25 years of service, but he got two promotions to the next higher grades of Rs. 5500-9000 & Rs. 6500-10500 during this period.

In the case of both (a) and (b) above, the promotions/financial upgradations granted under ACP to the pre-revised scales of Rs. 5500-9000 and Rs. 6500-10500 prior to 1.1.2006 will be ignored on account of merger of the pre-revised scales of Rs. 5000-8000, Rs. 5500-9000 and Rs. 6500-10500 recommended by the Sixth CPC. As per CCS (RP) Rules, both of them will be granted grade pay of Rs. 4200 in the pay band PB-2. After the implementation of MACPS, two financial upgradations will be granted both in the case of (a) and (b) above to the next higher grade pays of Rs. 4600 and Rs. 4800 in the pay band PB-2.

6. In the case of all the employees granted financial upgradations under ACPS till 01.01.2006, their revised pay will be fixed with reference to the pay scale granted to them under the ACPS.

6.1 In the case of ACP upgradations granted between 01.01.2006 and 31.08.2008, the Government servant has the option under the CCS (RP) Rules, 2008 to have his pay fixed in the revised pay structure either (a) w.e.f. 01.01.2006 with reference to his pre-revised scale as on 01.01.2006; or (b) w.e.f. the date of his financial upgradation under ACP with reference to the pre-revised scale granted under ACP. In case of option (b), he shall be entitled to draw his arrears of pay only from the date of his option i.e. the date of financial upgradation under ACP.

6.2 In cases where financial upgradation had been granted to Government servants in the next higher scale in the hierarchy of their cadre as per the provisions of the ACP Scheme of August, 1999, but whereas as a result of the implementation of Sixth CPC's recommendations, the next higher post in the hierarchy of the cadre has been upgraded by granting a higher grade pay, the pay of such employees in the revised pay structure will be fixed with reference to the higher grade pay granted to the post. To illustrate, in the case of Jr. Engineer in CPWD, who was granted 1st ACP in his hierarchy to the grade of Asstt. Engineer in the pre-revised scale of Rs.6500-10500 corresponding to the revised grade pay of Rs.4200 in the pay band PB-2, he will now be granted grade pay of Rs.4600 in the pay band PB-2 consequent upon upgradation of the post of Asstt. Enggs. In CPWD by granting them the grade pay of Rs.4600 in PB-2 as a result of Sixth CPC's recommendation. However, from the date of implementation of the MACPS, all the financial upgradations under the Scheme should be done strictly in accordance with the hierarchy of grade pays in pay bands as notified vide CCS (Revised Pay) R. 1

7. With regard to fixation of his pay on grant of promotion/financial upgradation under MACP Scheme, a Government servant has an option under FR22 (1) (a) (1) to get his pay fixed in the higher post/ grade pay either from the date of his promotion/upgradation or from the date of his next increment viz. 1st July of the year. The pay and the date of increment would be fixed in accordance with clarification no.2 of Department of Expenditure's O.M. No.1/1/2008-IC dated 13.09.2008.

8. Promotions earned in the post carrying same grade pay in the promotional hierarchy as per Recruitment Rules shall be counted for the purpose of MACPS.

8.1 Consequent upon the implementation of Sixth CPC's recommendations, grade pay of Rs. 5400 is now in two pay bands viz. PB-2 and PB-3. The grade pay of Rs. 5400 in PB-2 and Rs.5400 in PB-3 shall be treated as separate grade pays for the purpose of grant of upgradations under MACP Scheme.

9. 'Regular service' for the purposes of the MACPS shall commence from the date of joining of a post in direct entry grade on a regular basis either on direct recruitment basis or on absorption/re-employment basis. Service rendered on adhoc/contract basis before regular appointment on pre-appointment training shall not be taken into reckoning. However, past continuous regular service in another Government Department in a post carrying same grade pay prior to regular appointment in a new Department, without a break, shall also be counted towards qualifying regular service for the purposes of MACPS only (and not for the regular promotions). However, benefits under the MACPS in such cases shall not be considered till the satisfactory completion of the probation period in the new post.

10. Past service rendered by a Government employee in a State Government/statutory body/Autonomous body/Public Sector organisation, before appointment in the Government shall not be counted towards Regular Service.

11. 'Regular service' shall include all periods spent on deputation/foreign service, study leave and all other kind of leave, duly sanctioned by the competent authority.

12. The MACPS shall also be applicable to work charged employees, if their service conditions are comparable with the staff of regular establishment.

13. Existing time-bound promotion scheme, including in-situ promotion scheme, Staff Car Driver Scheme or any other kind of promotion scheme existing for a particular category of employees in a Ministry/Department or its offices, may continue to be operational for the concerned category of employees if it is decided by the concerned administrative authorities to retain such Schemes, after necessary consultations or they may switch-over to the MACPS. However, these Schemes shall not run concurrently with the MACPS.

14. The MACPS is directly applicable only to Central Government Civilian employees. It will not get automatically extended to employees of Central Autonomous/Statutory Bodies under the administrative control of a Ministry/Department. Keeping in view the financial implications involved, a conscious decision in this regard shall have to be taken by the respective Governing Body/Board of Directors and the administrative Ministry concerned and where it is proposed to adopt the MACPS, prior concurrence of Ministry of Finance shall be obtained.

15. If a financial upgradations under the MACPS is deferred and not allowed after 10 years in a grade pay, due to the reason of the employees being unfit or due to departmental proceedings, etc., this would have consequential effect on the subsequent financial upgradation which would also get deferred to the extent of delay in grant of first financial upgradation.
16. On grant of financial upgradation under the Scheme, there shall be no change in the designation, classification or higher status. However, financial and certain other benefits which are linked to the pay drawn by an employee such as HBA, allotment of Government accommodation shall be permitted.
17. The financial upgradation would be on non-functional basis subject to fitness, in the hierarchy of grade pay within the PB-1. Thereafter for upgradation under the MACPS the benchmark of 'good' would be applicable till the grade pay of Rs. 6600/- in PB-3. The benchmark will be 'Very Good' for financial upgradation to the grade pay of Rs. 7600 and above.
18. In the matter of disciplinary/ penalty proceedings, grant of benefit under the MACPS shall be subject to rules governing normal promotion. Such cases shall, therefore, be regulated under the provisions of the CCS (CCA) Rules, 1965 and instructions issued thereunder.
19. The MACPS contemplates merely placement on personal basis in the immediate higher Grade pay /grant of financial benefits only and shall not amount to actual/functional promotion of the employees concerned. Therefore, no reservation orders/roster shall apply to the MACPS, which shall extend its benefits uniformly to all eligible SC/ST employees also. However, the rules of reservation in promotion shall be ensured at the time of regular promotion. For this reason, it shall not be mandatory to associate members of SC/ST in the Screening Committee meant to consider cases for grant of financial upgradation under the Scheme.
20. Financial upgradation under the MACPS shall be purely personal to the employee and shall have no relevance to his seniority position. As such, there shall be no additional financial upgradation for the senior employees on the ground that the junior employee in the grade has got higher pay/grade pay under the MACPS.
21. Pay drawn in the pay band and the grade pay allowed under the MACPS shall be taken as the basis for determining the terminal benefits in respect of the retiring employee.
22. If Group "A" Government employee, who was not covered under the ACP Scheme has now become entitled to say third financial upgradation directly, having completed 30 year's regular service, his pay shall be fixed successively in next three immediate higher grade pays in the hierarchy of revised pay-bands and grade pays allowing the benefit of 3% pay fixation at every stage. Pay of persons becoming eligible for second financial upgradation may also be fixed accordingly.

23. In case an employee is declared surplus in his/her organisation and appointed in the same pay-scale or lower scale of pay in the new organization, the regular service rendered by him/her in the previous organisation shall be counted towards the regular service in his/her new organisation for the purpose of giving financial upgradation under the MACPS.

24. In case of an employee after getting promotion/ACP seeks unilateral transfer on a lower post or lower scale, he will be entitled only for second and third financial upgradations on completion of 20/30 years of regular service under the MACPS, as the case may be, from the date of his initial appointment to the post in the new organization.

25. If a regular promotion has been offered but was refused by the employee before becoming entitled to a financial upgradation, no financial upgradation shall be allowed as such an employee has not been stagnated due to lack of opportunities. If, however, financial upgradation has been allowed due to stagnation and the employees subsequently refuse the promotion, it shall not be a ground to withdraw the financial upgradation. He shall, however, not be eligible to be considered for further financial upgradation till he agrees to be considered for promotion again and the second the next financial upgradation shall also be deferred to the extent of period of debarment due to the refusal.

26. Cases of persons holding higher posts purely on adhoc basis shall also be considered by the Screening Committee alongwith others. They may be allowed the benefit of financial upgradation on reversion to the lower post or if it is beneficial vis-a-vis the pay drawn on adhoc basis.

27. Employees on deputation need not revert to the parent Department for availing the benefit of financial upgradation under the MACPS. They may exercise a fresh option to draw the pay in the pay band and the grade pay of the post held by them or the pay plus grade pay admissible to them under the MACPS, whichever is beneficial.

28. Illustrations

A (i) If a Government servant (LDC) in PB-I in the Grade Pay of Rs.1900 gets his first regular promotion (UDC) in the PB-I in the Grade Pay of Rs.2400 on completion of 8 years of service and then continues in the same Grade Pay for further 10 years without any promotion then he would be eligible for 2nd financial upgradation under the MACPS in the PB-I in the Grade Pay of Rs.2800 after completion of 18 years (8+10 years).

(ii) In case he does not get any promotion thereafter, then he would get 3rd financial upgradation in the PB-II in Grade Pay of Rs.4200 on completion of further 10 years of service i.e. after 28 years (8+10+10).

(iii) However, if he gets 2nd promotion after 5 years of further service in the pay PB-II in the Grade Pay of Rs.4200 (Asstt. Grade/Grade "C") i.e. on completion of 23 years (8+10+5years) then he would get 3rd financial upgradation after completion of 30 years i.e. 10 years after the 2nd ACP in the PB-II in the Grade Pay of Rs.4600.

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In the above scenario, the pay shall be raised by 3% of the total pay in the Pay Band and Grade Pay drawn before such upgradation. There shall, however, be no further fixation of pay at the time of regular promotion if it is in the same Grade Pay or in the higher Grade Pay. Only the difference of grade pay would be admissible at the time of promotions.

B.

If a Government servant (LDC) in PB-1 in the Grade Pay of Rs.1900 is granted 1st financial upgradation under the MACPS on completion of 10 years of service in the PB-1 in the Grade Pay of Rs.2000 and 5 years later he gets 1st regular promotion (UDC) in PB-1 in the Grade Pay of Rs.2400, the 2nd financial upgradation under MACPS (in the next Grade Pay w.r.t. Grade Pay held by Government servant) will be granted on completion of 20 years of service in PB-1 in the Grade Pay of Rs.2800. On completion of 30 years of service, he will get 3rd ACP in the Grade Pay of Rs. 4200. However, if two promotions are earned before completion of 20 years, only 3rd financial upgradation would be admissible on completion of 10 years of service in Grade Pay from the date 2nd promotion or at 30th year of service, whichever is earlier.

C.

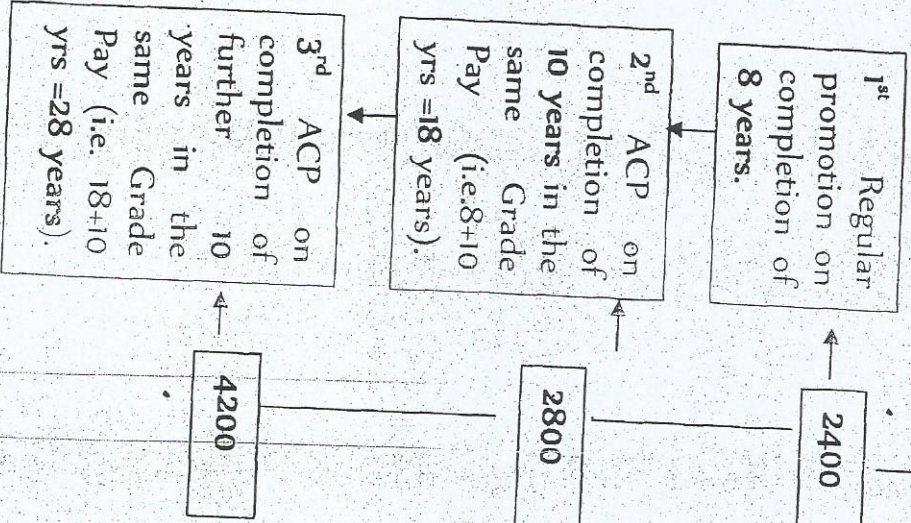
If a Government servant has been granted either two regular promotions or 2nd financial upgradation under the ACP Scheme of August, 1999 after completion of 24 years of regular service then only 3rd financial upgradation would be admissible to him under the MACPS on completion of 30 years of service provided that he has not earned third promotion in the hierarchy.

(S.Jainendra Kumar)

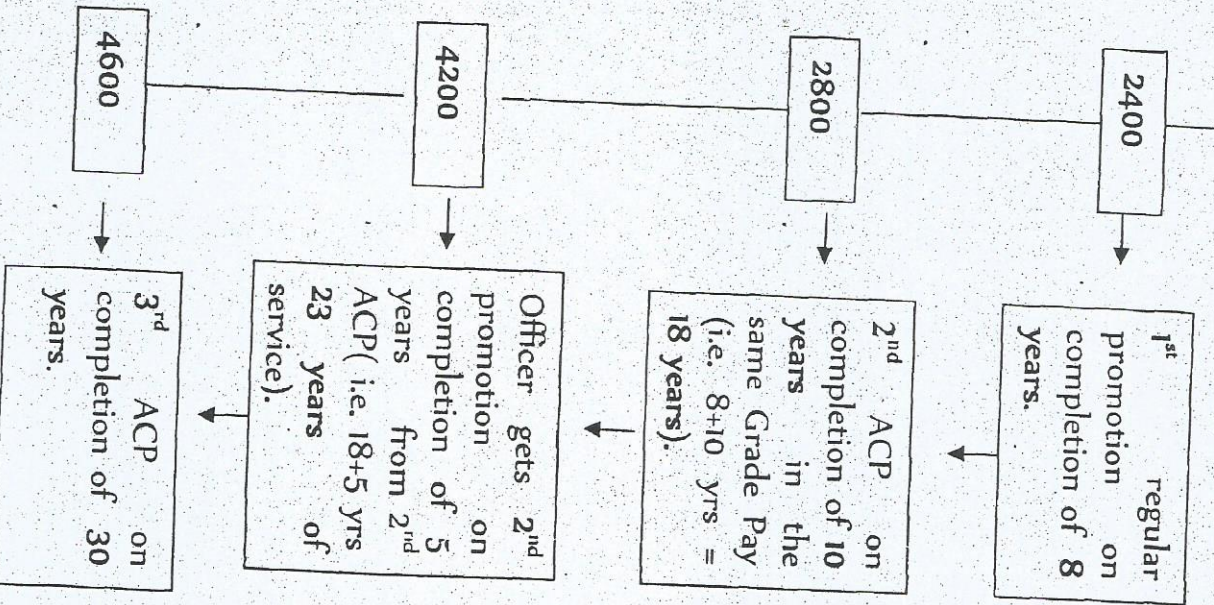
Deputy Secretary to the Govt. Of India.

ILLUSTRATIONS

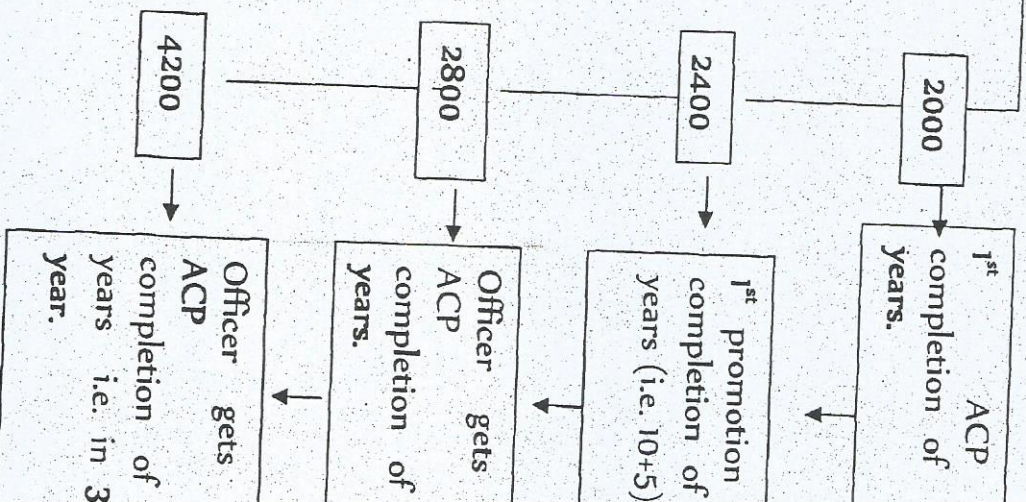
Para 28(A)(i)&(ii)



Para 28(iii)(B)



Para 28(B)





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)/ 21501

दिनांक, the 31st Jan. 2017

To
The Joint Secretary (Admin.),
Central Board of Direct Taxes, North Block,
New Delhi - 110001.

Sir,

Sub: Treatment of promotion to the grade of Office Superintendent / Stenographer Gr. I for the purpose of determining MACP entitlement - reg.

Ref: CBDT's letter F. No. A-26017/10/2015-Ad.IX dated 25.04.2016

Kindly refer to the letter cited above [Annexure-I] which was issued from the CBDT in response to this office letter dated 29.05.2015 [Annexure-II] seeking clarification on certain questions relating to the grant of MACP to Office Superintendent / Stenographer Gr. I.

In compliance to the clarification of the DoPT, as contained in the letter under reference, this office has processed the MACP cases of concerned employees, ignoring their promotion to the grade of Office Superintendent / Stenographer Gr. I for the purpose, since both the promotional and feeder grades in such cases have been placed in the same grade pay due to merger of pay-scales by the 6th CPC. For example, one particular case elaborating the treatment is given below:

Name of the employee: Pratip Kumar Ray

Particulars	Date	Grade/ Post	Pay-scale	Correspondin g pay-scale as per 5 th CPC	Corresponding pay stucture as per 6 th CPC	Remarks
Initial appointment	29.10.93	UDC	1200-2000/-	4000-6000/-	PB-1, G.P.-2400/-	----
Subsequent promotion	31.08.01	Sr. TA	5000-8000/-	5000-8000/-	PB-2, G.P.-4200/-	-----
	13.08.09	OS	PB-2, G.P.-4200/-	5500-9000/-	PB-2 G.P.-4200/-	The feeder post, STA and the promotional post, OS were in different pay-scales as per recruitment rules but placed in same Grade Pay due to merger of pay-scales as per 6 th CPC.
2 nd MACP	31.08.11	----	PB-2, G.P.-4600/-	----	----	MACP was granted on completion of 10 years from the date of promotion as STA, ignoring the promotion to the grade of OS as per DoPT's clarification mentioned above.

However, the Zonal Accounts Office is not in agreement to the above-mentioned dispensation of the cases and pressing this office to settle the cases according to their own interpretation of the matter, by counting the promotion to the grade of OS / Stenographer Gr. I as an upgradation for the purpose of MACP Scheme. They are referring to one letter issued from the Office of the Principal Chief Controller of Accounts, CBDT, New Delhi bearing No. 304/PCCA/CBDT/KOLKATA/CDN/PAYFIX/NO.4/2016-17/1703 dated 04.11.2016 [Annexure-III] in support of their stand and demanding that the Office of Principal Chief Controller of Accounts, CBDT, New Delhi has clarified that the MACP benefit as granted by this office is not admissible. The copy of the letter no. ZAO/KOL/MACP/2016-17/1138 dated 23/28.12.2016 is enclosed herewith in this regard. [Annexure-IV]

In this context, it may be mentioned that the DoPT, in its OM dated 19.05.2009 [Annexure-V] promulgating the MACP Scheme, has stipulated that:

"Any interpretation/clarification of doubt as to the scope and meaning of the provisions of the MACP Scheme shall be given by the Department of Personnel and Training (Establishment-D)."

DoPT is the nodal department in the matter of MACP Scheme and its clarification / interpretation is binding on all departments functioning under Government of India. In view of this, this office has processed the cases as aforesaid in compliance of DoPT's clarification as conveyed by the CBDT through its letter under reference.

However, the Zonal Accounts Office, which is vested with the power of clearing any bill for payment arising out of the matter, is persistently raising objections and pressurising this office to finalise the cases as per their own interpretation and issuing divergent clarifications in defiance to the clarification of the DoPT, by overstepping the limit of their jurisdiction.

A formal meeting was also arranged by this office to settle the matter where the senior officers of the department have explained the rationale behind the stand of the department before the representatives of the ZAO and requested them to settle the cases as per clarification of the DoPT as contained in Board's letter dated 25.04.2016. It was also explained to the ZAO that the Para 8 of Annexure-I of DoPT's O.M. dated 19.05.2009 was not applicable in instant cases since the promotional and feeder grades as per recruitment rules were not in the same pay-scales/ grade pay but eventually came into same grade pay due to merger of pay-scales as per recommendation of 6th CPC. (Copy of the minutes of the meeting enclosed [Annexure-VII] But the said meeting did not yield much fruitful result as the ZAO had stuck to their earlier stand that the Para 8 of the MACP Scheme would be applicable in these cases so as to count the promotion to the grade of OS / Stenographer Gr. I as an upgradation for the purpose of MACP Scheme. They have also made a direct reference to DoPT in the matter highlighting the Para 8 of the MACP Scheme as aforesaid, after such meeting, vide letter dated 25.01.2017. [Annexure-VI]

The situation elaborated above has led to a complete deadlock in the matter which is creating grievance and a sense of deprivation among the concerned employees. Considering the stand taken by the ZAO even after holding formal meeting with them, it appears that they are not in a mood to accept the clarification of the DoPT conveyed through CBDT's letter dated 25.04.2016 and intervention of CBDT is necessary to settle the issue expeditiously.

In view of above, I am directed to refer the matter to your kindself again with a request to issue necessary instruction, if necessary, in consultation with DoPT, so as to clarify whether this office is right in granting MACP benefit in the above-mentioned and similar cases, ignoring their promotion to the grade of OS / Stenographer Gr. I.

It may also be clarified whether the Office of the Principal Chief Controller of Accounts has the jurisdiction to overrule the clarification of DoPT and compel the department to settle the matter as per their interpretation.

This issues with the approval of the Pr. CCIT, WB & Sikkim.

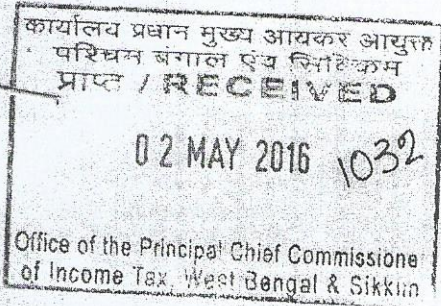
Encl: As above

Yours faithfully,

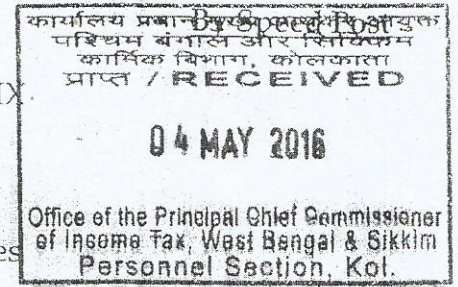

31-01-17

(GOUTAM KUMAR MANDAL)

संयुक्त आयकर आयुक्त, मुख्यालय (कार्मिक एवं स्थापना), कोलकाता
Joint Commissioner of Income Tax, Hqrs. (Personnel & Establishment), Kolkata
For the Principal Chief Commissioner of Income Tax, West Bengal & Sikkim



F.No.A-26017/10/2015-Ad.IX
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
(Ad.IX Section)



Room No. 460, 4th Floor,
Samrat Hotel, New Delhi-110021
Dated, the 25th April, 2016

✓ To

The Principal Chief Commissioner of Income Tax,
West Bengal & Sikkim,
Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata-700069 (West Bengal).

Subject:-Treatment of promotion to the Grade of Office Supdt. (OS)/Steno Gr. I
for the purpose of determining MACP entitlements.

Sir,

I am directed to refer to letter No.IE-404/2014-15/MACP/2726 dated 29th
May, 2015 Principal Chief Commissioner of Income Tax, West Bengal & Sikkim,
Kolkata-700069 addressed to Pr.DGIT(HRD) on the above noted subject. The
matter was referred to the Department of Personnel and Training for clarification.
The DOP&T has clarified as under:-

"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".

Keeping in view of the above it is clarified to take appropriate action as per
DoP&T advice.

Yours faithfully,

Nirbhai Singh
(Nirbhai Singh)

Under Secretary to the Govt. of India

Tel.:24122761

nirbhaisingh57@gmail.com

Copy to:-

All Pr.CCITs(CCAs)/DGITs. for information and necessary action at their
end.

Dr. H. (Per.)

[Signature]

[Signature]
(Nirbhai Singh)

Under Secretary to the Govt. of India



सत्यमेव जयते

भारत सरकार

GOVERNMENT OF INDIA

प्रधान मुख्य आयकर आयुक्त कार्यालय, पश्चिम बंगाल और सिक्किम
O/o THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, WEST BENGAL & SIKKIM
AAYAKAR BHAWAN, P-7, CHOWRINGHEE SQUARE, KOLKATA - 700 069

Ph. No. : (033) 2213 6148, Fax No: (033) 2213 6141

F. No. : 1E/04/2014-15/MACP/ 2726

Dated: the 29th May, 2015

To
The DIT (HRD)
Central Board of Direct Taxes,
ICADR Building, Plot No. 6,
Vasant Kunj Institutional Area Phase-II
New Delhi - 110070

Sir,

Sub: Treatment of promotion to the post of Office Superintendent/ Stenographer Grade - I for the purpose of determining MACP entitlement - clarification reg. - request for.

Kindly refer to the above.

I am directed to draw your kind attention to the ongoing impasse on the matter cited above due to divergent interpretation by local ZAO and this office of the orders/clarifications of DoPT issued from time to time on the subject. The circumstances leading to the current impasse are described briefly therein as under:

1. As per existing recruitment rules applicable to various non-gazetted employees of Income Tax Department, inter-alia, prescribe for following promotion:

Feeder grade with pay scale	Promotional grade with pay scale
Sr.TA [pay-scale: 5000-8000 (pre-revised)]	OS [pay-scale: 5500-9000 (pre-revised)]
Steno. Gr.II [pay-scale: 5000-8000 (pre-revised)]	Steno. Gr.I [pay-scale: 5500-9000 (pre-revised)]

2. Those recruitment rules were notified prior to 01.01.2006 and envisaged promotion between two posts carrying different pay-scales at that point of time.
3. Subsequently, Government of India notified Revised Pay Rules, 2008 on 29.08.2008 in implementation of 6th CPC recommendation. The said pay-rules, inter alia, provides for

merging of pre-revised pay scales of Rs.5000-8000/- and Rs.5500-9000/- into a single pay structure of PB-2 with Grade Pay of Rs.4200/-. It is also provided in the said pay rules that posts earlier constituting feeder and promotional grade and carrying pre-revised pay scales of Rs.5000-8000/- and Rs.5500-9000/- should be merged by the concerned departments consequent on merger of pay scales attached to those posts.

4. But merger of posts of Sr. TA and OS or, as the case may be, Stenographer Grade II and Grade I has not been carried out in this department till date. In the recent restructuring of the department, it is prescribed to constitute a single grade of Executive Assistant merging all of the aforesaid four grades. But the process of merger and framing common recruitment rules for such merged grade is still under process.
5. Pending such merger, promotions are allowed to the post of OS and Stenographer Gr. I as per the recruitment rules mentioned herein above, since no notification have been issued till date either repealing or amending such rules.
6. Initially no promotional benefit was allowed in case of such promotions effected after 01.01.2006 as both the promotional and feeder grade come into identical grade pay as per 6th CPC recommendations. However, consequent upon the CBDT's recent decision vide letter dated 14.07.2014, one promotional increment is granted in all such cases.
7. DoPT has issued an OM dated 19.05.2009 promulgating the MACP Scheme for Central Government employees. Subsequently various clarificatory OMs have also been issued.
8. While processing the cases of MACP of various employees posted in this region, this office has examined all such OMs and decided to ignore the promotion to the post of OS/Steno Gr.I for the purpose of determining MACP entitlement on the basis of following provisions made by DoPT.

Para 15 of FAQ on MACPS dated 01.04.2011, which is reproduced below:

How the cases of pre-revised pay-scales Rs.5000-8000/- and Rs.5500-9000/- merged with effect from 01.01.2006 are to be decided under MACPS?	The cases would be regulated in accordance with Para 5 of Annexure-I of MACPS. The Ministries/Departments are expected to reorganize cadres and frame common RRs for the merged scales.
---	---

Para 5 of Annexure-I of MACPS which has been referred to in the above clarification provides that promotions prior to 01.01.2006 between two posts carrying different pre-revised pay-scales but placed in the same grade pay as per recommendation of 6th CPC would be ignored for the purpose of MACPS.

On conjoint reading of above provisions of DoPT, this office is of the view that the cases of promotions between two grades which are now placed in the same grade pay due to the implementation of the 6th CPC recommendations regarding merging pay-scales are to be ignored till such posts are merged through cadre reorganization and framing common recruitment rules for such merged cadre.

9. Initially, the local ZAO had accepted the view of this office and cleared the cases of MACP granted to various employees ignoring promotion to the grade of OS/Steno Gr.I. However, they have changed their stand after the decision of the Board to grant one promotional increment in case of such promotions. The local ZAO, at present, is of the view that since promotional increment are being granted on promotion as OS/Stenographer Gr. I, such promotions have to be counted while determining the MACP entitlement and all cases where benefit were granted under MACPS in past, ignoring such promotions, are required to be withdrawn. This office has brought to their notice several times the provision of the DoPT in this matter as already mentioned herein above as well as the view of this office but they have not agreed to it.
10. Under the circumstances, I am directed to refer the matter to you with a request to take it up with the Director, Estt.(D), DoPT, the competent authority in this regard and get their clarification for the following points:
 - (a) 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.
 - (b) 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.
 - (c) 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.
11. The matter is urgent in view of its financial impact on a substantial number of employees and an expeditious reply from your end is solicited.

This issues with the approval of Pr. CCIT, West Bengal & Sikkim, the cadre-controlling authority.

o/c

(NILABHRA DASGUPTA)
Deputy Commissioner of Income Tax, Hqrs. (Pers. & Estt.), Kol.
For the Principal Chief Commissioner of Income Tax, West Bengal & Sikkim