

**FAX/SPEED POST**

F. No. A-26017/129/2017-Ad.IIA  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs

North Block,  
New Delhi, the 13<sup>th</sup> December, 2017

To,

All cadre Controlling Authorities under CBEC,

**Subject: Applicability of 3<sup>rd</sup> Financial Upgradation under MACP Scheme- reg.**

Sir,

I am directed to say that O/o Commissioner CGST, Howrah Commissionerate has requested for clarification as to whether financial upgradation earned through promotion to STA in 2005 and availed till 2007 can be ignored.

2. The issue is whether the promotion granted to the officers from TA to STA in 2005 and availed till 2007, will be counted as one financial upgradation for the purpose of MACP Scheme. O/o Commissioner, CGST, Howrah Commissionerate requested the Board to clarify whether the promotion can be ignored since the officers were notionally promoted to Inspector (w.e.f. 31.10.2003) i.e., the date prior to becoming STA.

3.1. The officers in question were initially appointed as LDC through Direct Recruitment before Cadre Restructuring from 2001.

3.2. On implementation of Cadre restructuring in 2001, 2002 and notification of Recruitment Rules of Tax Assistant 2003 (a post created during cadre restructuring with the merger of LDC, UDC & DEO Gr. A), these officers were given deemed appointment in the Post of Tax Assistant on date of notification of the Recruitment Rules of Tax Assistant i.e., 02.05.2003.

3.3. Subsequently, they were promoted to the post of STA in 2005.

3.4 However, Board vide its order F.No. A.3202/70/2003-Ad.IIIA dated 26.09.2005 and 17.05.2006 had directed to implement the direction of Hon'ble High Court in common order dated 02.03.2005 and 07.03.2005 passed in Writ Petition No. 7963/2004 and Writ Petition No. 2378/2005 filed by S.S.L. Narayana & W.P. No.45/2005 filed by Sri C. Gridhar Prasad and others.

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3.5. Accordingly, the promotion was granted to the officers from the then erstwhile post of LDC to the then erstwhile post of UDC as according to such direction of the Board, the vacancy that existed prior to the Notification of the new Recruitment Rules were to be filled up as per the Old Recruitment Rules of the pre-restructuring post.

3.6. Consequently, seniority list of UDC was retrospectively revised as on 01.04.2002 in which the officers in question figured.

3.7. Following this development, the DPC for promotion to the post of Inspector from the then feeder post of UDC held on 31.10.2003 was required to be reviewed as the relevant seniority list of the feeder post of the UDC got revised.

3.8. Consequently, the officers were considered for promotion from UDC to Inspector w.e.f. 31.10.2003 as their junior, in accordance with the revised seniority list of UDC, was considered of original DPC on 31.10.2003 (promotion order dated 27.09.2005 and 10.10.2007).

4. In order to further examine the matter, all Cadre Controlling Authorities under CBEC are requested to furnish details about the practice in their Zones in similar cases that may have arisen in their Zones.

Yours faithfully,

  
13/12/2017


(M. K. Gupta)

Under Secretary to the Government of India

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DG Systems with the request to upload it on the website of CBEC.

  
(M. K. Gupta)

Under Secretary to the Government of India