

F.No.A-26017/24/2013-Ad.IIA
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

New Delhi the 20th October, 2014.

To,

All Cadre Controlling Authorities/Directorates under CBEC.

Subject: Financial up-gradation under MACP Scheme -- Regarding.

...

Sir,

I am directed to invite reference to this Department's letter of even number dated 23rd May, 2013 on the subject mentioned above.

2. The issue regarding treatment of promotion granted to UDCs against the 1/3rd posts upgraded to Tax Assistant, on 11.3.1998, for grant of 2nd/3rd financial up-gradations under MACPS, has been examined in consultation with the Department of Personnel & Training (DOPT).

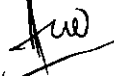
3. In terms of clarification No.35 on ACPS issued by DOPT, where only a part of the posts are placed in a higher scale and rest are retained in the existing grade, thereby involving re-distribution of posts, it involves creation of another grade in the hierarchy requiring framing of separate RRs for the upgraded posts. Placement of existing incumbents to the extent of upgradations involved, in the upgraded post will also be treated as promotion/upgradation and offset against entitlements under ACPS. Also, in terms of para 3(ii) of DoP&T's OM No. AB-14017/66/2008-Estt.(RR) dated 09.03.2009, where the upgradation or merger is part; where the upgraded post will be the promotion grade for the posts left in the lower grade, normal DPC procedure will apply. Hence, promotion of UDC (Rs.4000-6000/-) to the grade of TA (Rs.4500-8000/-) further upgraded to (Rs.5000-8000/-) would be counted as a promotion/upgradation for the purpose of grant of ACP/MACP benefits.

4. It has been observed that on the basis on clarification issued by the Board to the Commissioner, Central Excise & Customs vide letter F.No.32011/32/2003-Ad.IIIA dated 6th August, 2004 (copy enclosed), various Commissionerate have not counted the promotion to the grade of pre-structured TA from the grade of UDC for the purpose of ACP/MACPS. On

the other hand some have counted this as promotion resulting in two different criteria been adopted across the zonal offices. In this context, it is clarified that there are two different hierarchies for promotion i.e. from LDC to Superintendent and from LDC to Administrative Officer. The clarification of 2004 is not applicable for Tax Assistants promoted to Inspector. The clarification of 2004 is applicable only for promotion to DOS L-II & DOS L-I since in the promotion to the grade of DOS L-II, Tax Assistant are not placed en-bloc above UDCs and their seniority as UDCs shall be taken into account whereas in case of promotion of Tax Assistant to Inspector, Tax Assistants are placed en-bloc above the UDCs.

5. It is requested that cases under ACP/MACP Scheme may be reviewed accordingly. Thereafter, further necessary action may be taken as per rules/guidelines.

Yours faithfully,


(S.A. Ansari)

Under Secretary to the Govt. of India
Tel.No. 23095528

Copy to:-

DG (systems) with the request to upload this circular on the web-site of this Department.

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F.No.32011/32/2003-Ad.IIIA
Government of India
Ministry of Finance
Department of Revenue

New Delhi, the 6th August, 04

To
Shri Milan Chakrabarty,
Commissioner,
Central Excise & Customs
Bhubaneswar.

Subject:- A.C.P. Scheme. Financial upgradation of UDC/TA to the grade
of Assistant clarification – regarding.

Sir,

I am directed to refer to your office letter C.No.II(3)1/DPC/BBSR-
V99(Pt.II/6209A dated 23.3.2003 on the above cited subject. The proposal has
been considered carefully in consultation with DOP&T who have clarified as
under:-

“The Tax Assistant retain their basic seniority in the grade of UDC and the
grade of Tax Assistant can not be treated as promotional grade in the normal
hierarchy of UDC. Hence, under ACP Scheme UDC including Tax Assistant are
to be allowed financial upgradation in the normal hierarchical grade viz. DOSL-II,
DOSL-I”.

2. Accordingly, UDC and Tax Assistant are eligible for financial upgradation
under ACP Scheme in the scale of DOSL-II and DOSL-I.

Yours faithfully,

06/08/2004

(INDIRA MURTHY)

Under Secretary to the Govt. of India

18/8/04
6/8/04