



भारत सरकार

GOVERNMENT OF INDIA

कार्यालय, प्रधान मुख्य आयकर आयुक्त, मुंबई

OFFICE OF THE

**PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, MUMBAI**

3<sup>rd</sup> Floor, Aayakar Bhavan, M. K. ROAD, Mumbai – 20

(022) 22016691/22077187 Fax: (022) 22079273/22077187

Email: [-mumbai.dcit.hq.pers@incometax.gov.in](mailto:-mumbai.dcit.hq.pers@incometax.gov.in)

**No. Pr. CCIT/Mum/Pers./Pr.Cell/ Elig. LDC-MACP/2023-24**

**Date:- 13/09/2023**

C I R C U L A R

**Sub :** List of Lower Division Clerks, eligible to be considered for grant of financial upgradation under the MACPS for Central Govt. Civilian Employees for period ending 31.03.2024– Circulation of – Reg.

As per the Modified Assured Career Progression Scheme (MACPS) for the Central Government Civilian Employees, introduced by the Government of India vide Department of Personnel and Training O.M. F.No.35034/3/2008-Estt. (D) dated 19.05.2009, O.M. F.No. 35034/3/2015-Estt.(D) dated 27/28.09.2016 and O. M. No.35034/3/2015-Estt.(D) dated 22.10.2019, all regularly appointed Central Government Civilian Employees (except officers of the Organized Group “A” Service) are entitled to grant of three financial upgradations under the MACPS as per 7<sup>th</sup> CPC recommendations, counted from the direct entry grade on completion of 10, 20 and 30 years services respectively or 10 years of continuous service in the same level in Pay Matrix, whichever is earlier. Under the scheme, the financial upgradations are to be granted to the immediate next higher level in the Pay Matrix as given in Part-A of Schedule of the CCS (Revised Pay) Rules, 2016. Thus, the level in the Pay Matrix at the time of financial upgradation under the MACPS can, in certain cases where regular promotion is not between two successive levels in the Pay Matrix, be different than what is available at the time of regular promotion. In such cases, the higher level in the Pay Matrix attached to the next promotion post in the hierarchy of the concerned cadre/organization will be given only at the time of regular promotion.

2. A list of Lower Division Clerks, who have already completed the eligibility service / will be completing the required eligibility service for grant of financial upgradation under the MACPS for Central Govt. Civilian Employees up to the period ending 31.03.2024 is annexed hereto at Annexure-I. While preparing the list, the following instructions contained in the aforementioned O.M. dated 19.05.2009 have also been kept in mind:

(i) The 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, are to be ignored for the purpose of granting upgradations under MACPS;

(ii) In the cases where no promotion/financial upgradation under the ACP Scheme is granted, the first upgradation under MACPS is to be granted on completion of 10 years from the date of joining Central Government service.

(iii) If only one regular promotion/first financial upgradation under the ACP Scheme was granted, second upgradation under MACPS is to be granted on completion of 10 years from the date of regular promotion/first financial upgradation under the ACP Scheme, or on completion of 20 years from the date of entry in Central Government Service, whichever is earlier (but not with effect from a date prior to 01.09.2008).

Further, in such cases, the third upgradation is to be granted on completion of 10 years from the date of second financial upgradation (under MACPS), or on completion of 30 years from the date of entry in Central Government Service, whichever is earlier (but not with effect from a date prior to 01.09.2008).

3. Objections with regard to the list annexed hereto, if any, should be brought to the notice of this office latest by 22/09/2023

4. It should be noted that once financial upgradation under the MACPS is granted, the same shall not be allowed to be withdrawn. Hence, in case any official whose name is appearing in the list annexed hereto does not wish to avail of the benefit of financial upgradation under the MACPS, he/she shall intimate this office accordingly, by the aforesaid date.

Sd/-

(मुदित श्रीवास्तव, भा.रा.से.)

(MUDIT SRIVASTAVA, I.R.S.)

अपर आयकर आयुक्त (मुख्या.) कार्मिक, मुंबई

Additional Commissioner of Income Tax (HQ), Personnel  
For Pr. Chief Commissioner of Income-tax, Mumbai

Encl : As above.

To

All the Heads of Offices,

Income-Tax Department/ITAT/Settlement Commission, Mumbai,

with a request to circulate this amongst all Lower Division Clerks working under them.

Copy forwarded for information to :

1.The Secretary, ITEF, Mumbai.

2.The Secretary, IT-SEWA, Mumbai.

(डॉ. आशिष अ.काटे, भा.रा.से.)

(ASHISH AVINASH KATE, I.R.S.)

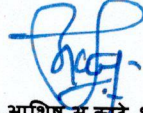
आयकर उपायुक्त (मुख्या.) कार्मिक, मुंबई

Deputy Commissioner of Income Tax (HQ), Personnel  
For Pr. Chief Commissioner of Income-tax, Mumbai

## ANNEXURE-I

LIST OF LOWER DIVISION CLERK WHO HAS COMPLETED THE REQUISITE ELIGIBILITY SERVICE FOR GRANT OF FINANCIAL UPGRADATION UNDER THE MACP SCHEME FOR THE PERIOD ENDING 31.03.24

Sr. No.	Name	Cat.	Empl. Code	Details of entry in central Govt. Service			Details of promotions/financial			Details of upgradation to be granted		
				Date	Post	Grade Pay	Date	Post	Scale of Pay Corresponding Grade Pay	Whether 1st/2nd/3rd	Date	Corresponding Pay Scale/ Grade Pay
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Mr. Suresh D. Waghela (S/o Dahya Meghabhai Waghela)	SC	125924	01.09.93	Sweeper	1800	28.02.07	Peon	1800	3rd MACP	01.09.23	Pay Level 4 (Pre-revised G.P.2400)
							01.01.06	FFU	1800			
							01.09.08	1st MACP	1900			
							29.12.09	DB	1900			
							26.06.12	LDC	1900			
							01.09.13	2nd MACP	2000			
2	Mr. Harish P. Waghela	SC	154655	22.10.93	Sweeper	1800	22.04.04	Peon	1800	3rd MACP	22.10.23	Pay Level 4 (Pre-revised G.P.2400)
							28.02.08	FFU	1800			
							25.09.08	DB	1800			
							18.11.13	LDC	1900			
							22.10.13	2nd MACP	2000			



(डॉ. आशिष अ.कटे, भा.रा.से.)

(DR. ASHISH A. KATE, I.R.S.)

आयकर उपायुक्त (मुख्या.) कार्मिक, मुंबई  
Deputy Commissioner of Income Tax (HQ)  
Personnel, Mumbai