

Government of India
Income Tax Department
Office of the Chief Commissioner of Income Tax, Kerala
Central Revenue Building, I.S. Press Road, Kochi – 682 018.

F.No.37/Estt./2/CC-CHN/2013-14

Date : 17th Sept., 2013.

ORDER NO.68/2013-14

Sub. : Grant of financial upgradation under the Modified Assured Career Progression Scheme [MACPS] – Regarding.

Ref. : O.M. No.35034/3/2008-Estt.(D) dated 19.05.2009, 16.11.2009, 09.09.2010, 01.11.2010 and 04.10.2012 respectively of the Department of Personnel & Training, New Delhi.

In accordance with the Department of Personnel & Training, New Delhi's O.M.s referred to above, the following officials who are found to be entitled for financial upgradation under the Modified Assured Progression Scheme [MACPS] are granted financial upgradation to the next higher grade pay in the hierarchy of the recommended revised pay bands as given in Section 1, Part-A of the first schedule of the CCS(Revised Pay) Rules, 2008, as mentioned against their names at Column No.(4), subject to the conditions specified hereunder.

Sl. No.	Name designation and present office of the official [Shri/Smt./Ms.]	Entitled financial upgradation [I st /II nd /III rd]	Grade pay to which financial upgradation is granted	Effective date of financial upgradation
(1)	(2)	(3)	(4)	(5)
1	T.Jacob Mathew, ITO[TDS], Thiruvananthapuram	III rd	Rs.4800/-	29/10/2010
2	K.V. Jacob, ITO(TDS), Thrissur	III rd	Rs.4800/-	02/11/2012
3	V. Joy, Sr. PS, O/o. CCIT[CCA], Kochi	III rd	Rs.4800/-	28/04/2012
4	V. Mohandas, AO Grade-III, O/o. CIT, Thrissur	III rd	Rs.4800/-	06/06/2011
5	Prasanna Vijayakumar, PS, O/o. CIT[DR], ITAT, Kochi	III rd	Rs.4800/-	28/08/2012
6	V. Ramakrishnan, PS, O/o. CIT-I, Kochi	II nd	Rs.4600/-	01/09/2008
		III rd	Rs.4800/-	02/08/2012
7	Rajan Mullappilly, PS, O/o. CIT[TDS], Kochi	III rd	Rs.4600/-	29/11/2012
8	Savithri S. Narayanan, PS, O/o. CIT, Kozhikode	II nd	Rs.4600/-	01/09/2008
		III rd	Rs.4800/-	11/03/2012
9	Reshmi Rajeevan, PS, O/o. CIT[Audit], Kochi	III rd	Rs.4800/-	22/11/2012
10	C. Mohandas, ITI, O/o. ACIT, Circle-2(2), Tirur	III rd	Rs.4800/-	19/10/2012
11	P.A. Manikantan Nair, ITI, O/o. DGIT[Inv.], Kochi	III rd	Rs.4800/-	12/11/2012
12	Omana P. Nair, ITI, O/o. CIT[DR], ITAT, Kochi	III rd	Rs.4800/-	04/03/2013
13	Lali D., ITI, O/o. ADIT[Inv.], Kottayam	II nd	Rs.2800/-	01/09/2008
14	K.M. Kanchana, Retired OS {O/o. Addl.DIT[Inv.], Kochi}	III rd	Rs.4600/-	21/07/2010
15	Sudha V. Menon, OS, O/o. Addl.CIT, Range-1, Thrissur*	III rd	Rs.4600/-*	09/09/2013
16	Christopher G. Fernandez, OS, O/o.CIT[Central], Kochi*	II nd	Rs.4600/-*	09/10/2009
17	K.V. Latha, Sr.HT, O/o. CCIT[CCA], Kochi	II nd	Rs.4800/-	22/06/2013
18	T.S. Sharmila, Jr.HT, O/o. CCIT[CCA], Kochi	I st	Rs.4600/-	11/03/2012
19	Mathew Antony N.J., STA, O/o. Jt.CIT, Central Range, Kochi	II nd	Rs.2800/-	29/06/2011
20	B. Rajesh Kumar, STA, O/o. ITO[IAP], Thiruvananthapuram	II nd	Rs.2800/-	22/06/2011
21	Anil K. Krishna, STA, O/o. DIT[Intelligence], Kochi	II nd	Rs.2800/-	02/01/2012
22	K.A. Nesar, STA, O/o. Addl.CIT, Aluva Range, Aluva	II nd	Rs.2800/-	29/06/2011
23	Gopakumar Nair, STA, O/o. Jt.CIT[Intl. Taxn.], Thiruvananthapuram	II nd	Rs.2800/-	01/09/2008
24	Raju Varghese, STA, O/o. Jt.CIT, Kollam Range, Kollam	II nd	Rs.2800/-	16/11/2011
25	K.T. Sasi, STA, O/o. ITO[TDS], Kannur	II nd	Rs.2800/-	01/09/2008
		III rd	Rs.4200/-	27/04/2009
26	Thomas Mathew, STA, O/o. CIT[Audit], Kochi	II nd	Rs.2800/-	03/12/2011
27	B. Saju, STA, O/o. CIT-I, Kochi	II nd	Rs.2800/-	06/07/2011
28	K.V. Veenadharan, STA, O/o. Jt.CIT, Range-1, Kozhikode	II nd	Rs.2800/-	08/07/2011
29	R. Jayaprakash, STA, O/o. Addl.CIT, Range-4, Kochi	II nd	Rs.2800/-	16/10/2008
30	V. Sivapalan, STA, O/o. ITO[TDS], Kollam	II nd	Rs.2800/-	29/06/2011
31	N.D. Wilson, STA, O/o. I.T. Ombudsman, Kochi	II nd	Rs.2800/-	01/09/2008
32	S.M. Manoj, STA, O/o. Addl.CIT, Range-1, Thrissur	II nd	Rs.2800/-	29/06/2011
33	S. Subramanian, STA, O/o. ITO[TDS], Alapuzha	II nd	Rs.2400/-	22/06/2011

(1)	(2)	(3)	(4)	(5)
34	Shyamala N.G. Pillai, STA, O/o. Addl.DIT[Inv.], Kochi	rd	Rs.4600/-	14/03/2013
35	T.C. Sudhir Bose, Merged Grade of SG-I&II, O/o. Jt.CIT, Central Range, Kochi	nd	Rs.4600/-	01/09/2008
36	E.K. Davis, Retired Stenographer [O/o. CIT[TDS], Kochi]	rd	Rs.4600/-	01/09/2008
37	K. Manian, TA, O/o. Addl.CIT, Alapuzha Range, Alapuzha	rd	Rs.2800/-	04/10/2010
38	Jerry Rossario, TA, I.T. Office, Kasargode	st	Rs.1900/-	04/03/2012
39	Anilkumar, TA, O/o. DDIT[Inv.], Palakkad	st	Rs.1900/-	07/03/2012
40	Pushpa Jemy, TA, I.T. Office, Guruvayoor	nd	Rs.2800/-	12/10/2011
41	V.K. Sanal Kumar, TA, O/o.ACIT, Circle-3(1), Kochi[Mattancherry]	nd	Rs.2800/-	28/09/2011
42	T.K. Prakashan, Retired TA (Circle-3(1), Kochi [Mattancherry])	rd	Rs.2800/-	21/12/2011
43	N.G. Anilkumar, TA, O/o. Addl.CIT, Thiruvalla Range, Thiruvalla	nd	Rs.2800/	14/06/2011
44	V. Manju Sen, TA, O/o. Jt.CIT, Range-1, Thiruvananthapuram	nd	Rs.2800/	01/08/2011
45	S. Rajeswari, TA, O/o. ADIT[Inv.], Kottayam	nd	Rs.2800/	04/07/2011
46	K.K. Sivaramakrishnan, TA, O/o. Addl.CIT, Range-4, Kochi	nd	Rs.2800/	11/10/2011
47	Meena V. Pillai, TA, O/o. CIT-I, Kochi	nd	Rs.2800/	16/11/2011
48	K.R. Sheebi, TA, O/o. ITO[Intelligence], Alapuzha	nd	Rs.2800/	17/07/2012
49	M.V. Subramanian, TA, O/o. Addl.CIT, Palakkad Range, Palakkad	nd	Rs.2800/	12/06/2011
50	C.J. Sunil, TA, O/o. CIT, Thrissur	nd	Rs.2800/	23/07/2011
51	T.P. Jose, TA, O/o. Addl.CIT, Range-1, Thrissur**	nd	Rs.2800/-	09/04/2009**
		rd	Rs.4200/-	31/01/2012
52	V.P. Vijayakumar, TA, O/o. Jt.CIT, Kannur Range, Kannur	nd	Rs.2800/	05/07/2011
53	K. Krishnan, TA, O/o. ACIT, Circle-2(2), Tirur	rd	Rs.2800/-	09/02/2013
54	Asamol Abraham, TA, O/o. CCIT[CCA], Kochi	nd	Rs.2800/	03/07/2011
55	Mary Thottungal, TA, O/o. Addl.CIT, Range-1, Kochi	nd	Rs.2800/-	01/09/2008
		rd	Rs.4200/-	06/01/2012
56	K. Suresh, SG-II, O/o. DDIT[Inv.], Kozhikode	nd	Rs.4600/-	23/07/2010
57	C. Sasikumar, SG-II, O/o. Addl.CIT, Range-1, Thrissur**	st	Rs.2800/-	25/10/2010**
58	K. Anilkumar, SG-II, O/o. CCIT[CCA], Kochi**	st	Rs.2800/-	31/08/2009**
		nd	Rs.4200/-	23/10/2012
59	V.V. Mani, SG-II, O/o. Addl.CIT, Range-1, Thrissur**	st	Rs.2800/-	30/11/2009**
		nd	Rs.4200/-	22/02/2010
60	N.P. Sudhish, SG-II, O/o. Addl.CIT, Range-2, Thrissur**	st	Rs.2800/-	10/01/2011**
61	P.P. Manikandan, SG-II, O/o. Jt.DIT[Intl.Taxn.], Kochi**	st	Rs.2800/-	09/05/2011**
62	Titus Alex, SG-II, O/o. Jt.CIT, Kollam Range, Kollam	st	Rs.2800/-	01/09/2008
		nd	Rs.4200/-	03/07/2011
63	Ramu G. Pillai, SG-II, O/o. Jt.CIT, Kollam Range, Kollam	st	Rs.2800/-	01/09/2008
64	Padmaja S. Nair, SG-II, O/o. DGIT[Inv.], Kochi**	st	Rs.2800/-	06/07/2009**
65	L.P. Joshilal, SG-II, O/o. CIT[Appeals], Kochi	st	Rs.2800/-	01/09/2008
66	E.A. Varghese, SG-II, O/o. CIT[Appeals], Kochi	nd	Rs.4200/-	01/09/2008
		rd	Rs.4600/-	17/08/2013
67	P.A. Ramu, Retired NS (O/o. Jt.CIT, Aluva Range, Aluva)	nd	Rs.2400/-	01/09/2008
		rd	Rs.2800/-	20/09/2010
68	R. Sivan, NS, O/o. Jt.CIT, Kollam Range, Kollam	nd	Rs.2400/-	01/09/2008
		rd	Rs.2800/-	14/02/2013
69	R. Karunakaran, NS, O/o. Addl.CIT, Thiruvalla Range, Thiruvalla	nd	Rs.2400/-	01/09/2008
		rd	Rs.2800/-	10/02/2013
70	K.P. Karunakaran, NS, O/o. Addl.CIT, Thiruvalla Range, Thiruvalla	nd	Rs.2400/-	01/09/2008
		rd	Rs.2800/-	01/01/2011
71	T.P. Kunjan, NS, O/o. CIT-I, Kochi	st	Rs.1900/-	01/09/2008
		nd	Rs.2000/-	06/01/2012
72	T.S. Thankachan, NS, O/o. Addl.CIT, Alapuzha Range, Alapuzha	rd	Rs.2400/-	18/05/2013
73	V.J. Alice, NS, O/o. Addl.CIT, Range-1, Thrissur	st	Rs.1900/	01/09/2008
		nd	Rs.2400/	30/07/2011
74	P.S.Subramanian, MTS (Expired) [O/o. Addl.CIT, Range-1, Kochi]	rd	Rs.2400/-	25/09/2010
75	T.V. Thankam, MTS, O/o. DIT[Intelligence], Kochi	st	Rs.1900/-	01/09/2008
		nd	Rs.2000/-	01/09/2008
		rd	Rs.2400/-	01/09/2008
76	K.S. Krishnan, MTS, O/o. CIT[Appeals], Kochi	st	Rs.1900/-	01/09/2008
		nd	Rs.2000/-	01/09/2008
		rd	Rs.2400/-	23/01/2011
77	K.S. Shaji, MTS, O/o. CIT[Appeals], Kochi	nd	Rs.2000/-	27/08/2012
78	M. Arokyasamy, MTS, O/o. CIT, Kozhikode	nd	Rs.2000/-	01/09/2012

79	G. Mayakrishnan, MTS, O/o. DCIT, Central Circle, Kozhikode	1st	Rs.1900/-	01/09/2008
		11nd	Rs.2000/-	01/09/2008
80	C. Murari, MTS, O/o. Jt.CIT, Range-1, Kozhikode	1st	Rs.1900/-	07/03/2012
81	N.K. Gireeshkumar, MTS, O/o. Jt.CIT, Range-1, Kozhikode	1st	Rs.1900/-	07/03/2012
82	K.V. Chandran Nair, MTS, O/o. CCIT[CCA], Kochi	1st	Rs.1900/-	04/03/2012
83	P.K. Raffi, MTS, O/o. CCIT[CCA], Kochi	1st	Rs.1900/-	07/03/2012
84	V. Justinraj, MTS, O/o. Addl.CIT, Central Range, Thiruvananthapuram	1st	Rs.1900/-	07/03/2012
85	M. Joseph, MTS, O/o. CIT[DR], ITAT, Kochi	1st	Rs.1900/-	07/03/2012
86	A. Bhavani, MTS, O/o. CCIT, Kochi	1st	Rs.1900/-	04/03/2012
87	M.V. Santha, MTS, O/o. CIT, Thrissur	11nd	Rs.2000/-	19/08/2011
88	K. Ramankutty, Retired MTS [O/o. ACIT, Circle-2(2), Tirur]	1st	Rs.1900/-	01/09/2008
		11nd	Rs.2000/-	01/09/2008
89	P. Ramachandran, MTS, I.T. Office, Guruvayoor	1st	Rs.1900/-	01/09/2008
90	K.R. Ravi, MTS, O/o. Addl.CIT, Alapuzha Range, Alapuzha	1st	Rs.1900/-	07/03/2012
91	N. Krishnankutty, Washboy, O/o. Addl.CIT, Range-2, Thrissur	1st	Rs.1900/-	01/09/2008

Note :

1. The financial upgradation granted in respect of officials figuring at Sl.Nos.3, 59 & 88 vide this Office Order No.78/2011 dated 22.12.2011 issued from file of even number stands cancelled.
2. * - The officials figuring at Sl.Nos.15 & 16 had been promoted as OS and on promotion the fixation benefit has already been granted to the official. Since the official was not granted any increase in Grade Pay on his/her promotion to the grade of OS, the official appears to be entitled to draw the higher grade pay of Rs.4600/- w.r. to Item No.2&4 of Annexure-I to DOP&T's OM under reference dated 19.05.2009, and the same is granted subject to furnishing an undertaking by the official to the effect that s/he shall refund the entire amount drawn consequent upon the grant of financial upgradation to the grade pay of Rs.4600/- in the event of further clarification by the CBDT/DOP&T to the effect that the financial upgradation granted as above is incorrect. The officials will not be entitled to 3% fixation benefit on financial upgradation as granted above.
3. ** - The officials figuring at Sl.Nos.51, 57 to 61 & 64 have joined this Charge on the date mentioned against them at Column no.(5) with the marking "**". Hence, they are granted financial upgradation accordingly as above.

Conditions for grant of financial upgradation to the above officials :

- i) The above financial upgradation is purely provisional and subject to rectification/withdrawal, depending upon any further clarifications/instructions regarding provisions of the MACPS which may be received from the DOP&T/CBDT in the matter ;
- ii) The above officials will continue to be borne in the seniority list of lower cadre/grade/post and will be considered for functional/regular promotion to the higher cadre/grade/post as per the relevant rules, when his/her turn comes up. In other words, on grant of financial upgradation under the MACPS, there shall be no change in 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 Govt. accommodation etc. shall be permitted ;
- iii) Benefit of pay fixation available at the time of regular promotion shall also be allowed at the time of financial upgradation under the MACPS. Therefore, the pay shall be raised by 3% of the total pay in the pay band and the grade pay drawn prior to the financial upgradation granted above, at the stages of grade pay shown in column no.(4), with effect from the date(s) mentioned in column no.(5) of the tables in paragraphs no.1&2 above. 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 the 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 ;
- iv) With regard to fixation of pay on grant of financial upgradation under MACPS, the official has an option under FR 22(1)(a)(1) to get his/her pay fixed in the higher grade pay either from the date of effect of his financial upgradation or from the date of his next increment viz. 01st 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 ;
- v) 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/retired employee ;
- vi) 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. In other words, no stepping up of pay in the pay band or

