

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 : 17<sup>th</sup> 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 [Ist/II <sup>nd</sup> /III <sup>rd</sup> ] | 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 <sup>rd</sup>   | Rs.4800/-   | 29/10/2010                              |
| 2       | K.V. Jacob, ITO(TDS), Thrissur                                      | III <sup>rd</sup>   | Rs.4800/-   | 02/11/2012                              |
| 3       | V. Joy, Sr. PS, O/o. CCIT[CCA], Kochi                               | III <sup>rd</sup>   | Rs.4800/-   | 28/04/2012                              |
| 4       | V. Mohandas, AO Grade-III, O/o. CIT, Thrissur                       | III <sup>rd</sup>   | Rs.4800/-   | 06/06/2011                              |
| 5       | Prasanna Vijayakumar, PS, O/o. CIT[DR], ITAT, Kochi                 | III <sup>rd</sup>   | Rs.4800/-   | 28/08/2012                              |
| 6       | V. Ramakrishnan, PS, O/o. CIT-I, Kochi                              | II <sup>nd</sup>  | Rs.4600/-   | 01/09/2008                              |
|         |   | III <sup>rd</sup>   | Rs.4800/-   | 02/08/2012                              |
| 7       | Rajan Mullappilly, PS, O/o. CIT[TDS], Kochi                         | III <sup>rd</sup>   | Rs.4600/-   | 29/11/2012                              |
| 8       | Savithri S. Narayanan, PS, O/o. CIT, Kozhikode                      | II <sup>nd</sup>  | Rs.4600/-   | 01/09/2008                              |
|         |   | III <sup>rd</sup>   | Rs.4800/-   | 11/03/2012                              |
| 9       | Reshmi Rajeevan, PS, O/o. CIT[Audit], Kochi                         | III <sup>rd</sup>   | Rs.4800/-   | 22/11/2012                              |
| 10      | C. Mohandas, ITI, O/o. ACIT, Circle-2(2), Tirur                     | III <sup>rd</sup>   | Rs.4800/-   | 19/10/2012                              |
| 11      | P.A. Manikantan Nair, ITI, O/o. DGIT[Inv.], Kochi                   | III <sup>rd</sup>   | Rs.4800/-   | 12/11/2012                              |
| 12      | Omana P. Nair, ITI, O/o. CIT[DR], ITAT, Kochi                       | III <sup>rd</sup>   | Rs.4800/-   | 04/03/2013                              |
| 13      | Lali D., ITI, O/o. ADIT[Inv.], Kottayam                             | II <sup>nd</sup>  | Rs.2800/-   | 01/09/2008                              |
| 14      | K.M. Kanchana, Retired OS {O/o. Addl.DIT[Inv.], Kochi}              | III <sup>rd</sup>   | Rs.4600/-   | 21/07/2010                              |
| 15      | Sudha V. Menon, OS, O/o. Addl.CIT, Range-1, Thrissur*               | III <sup>rd</sup>   | Rs.4600/-*  | 09/09/2013                              |
| 16      | Christopher G. Fernandez, OS, O/o.CIT[Central], Kochi*              | II <sup>nd</sup>  | Rs.4600/-*  | 09/10/2009                              |
| 17      | K.V. Latha, Sr.HT, O/o. CCIT[CCA], Kochi                            | II <sup>nd</sup>  | Rs.4800/-   | 22/06/2013                              |
| 18      | T.S. Sharmila, Jr.HT, O/o. CCIT[CCA], Kochi                         | I <sup>st</sup>   | Rs.4600/-   | 11/03/2012                              |
| 19      | Mathew Antony N.J., STA, O/o. Jt.CIT, Central Range, Kochi          | II <sup>nd</sup>  | Rs.2800/-   | 29/06/2011                              |
| 20      | B. Rajesh Kumar, STA, O/o. ITO[IAP], Thiruvananthapuram             | II <sup>nd</sup>  | Rs.2800/-   | 22/06/2011                              |
| 21      | Anil K. Krishna, STA, O/o. DIT[Intelligence], Kochi                 | II <sup>nd</sup>  | Rs.2800/-   | 02/01/2012                              |
| 22      | K.A. Nesar, STA, O/o. Addl.CIT, Aluva Range, Aluva                  | II <sup>nd</sup>  | Rs.2800/-   | 29/06/2011                              |
| 23      | Gopakumar Nair, STA, O/o. Jt.CIT[Intl. Taxn.], Thiruvananthapuram   | II <sup>nd</sup>  | Rs.2800/-   | 01/09/2008                              |
| 24      | Raju Varghese, STA, O/o. Jt.CIT, Kollam Range, Kollam               | II <sup>nd</sup>  | Rs.2800/-   | 16/11/2011                              |
| 25      | K.T. Sasi, STA, O/o. ITO[TDS], Kannur                               | II <sup>nd</sup>  | Rs.2800/-   | 01/09/2008                              |
|         |   | III <sup>rd</sup>   | Rs.4200/-   | 27/04/2009                              |
| 26      | Thomas Mathew, STA, O/o. CIT[Audit], Kochi                          | II <sup>nd</sup>  | Rs.2800/-   | 03/12/2011                              |
| 27      | B. Saju, STA, O/o. CIT-I, Kochi                                     | II <sup>nd</sup>  | Rs.2800/-   | 06/07/2011                              |
| 28      | K.V. Veenadharan, STA, O/o. Jt.CIT, Range-1, Kozhikode              | II <sup>nd</sup>  | Rs.2800/-   | 08/07/2011                              |
| 29      | R. Jayaprakash, STA, O/o. Addl.CIT, Range-4, Kochi                  | II <sup>nd</sup>  | Rs.2800/-   | 16/10/2008                              |
| 30      | V. Sivapalan, STA, O/o. ITO[TDS], Kollam                            | II <sup>nd</sup>  | Rs.2800/-   | 29/06/2011                              |
| 31      | N.D. Wilson, STA, O/o. I.T. Ombudsman, Kochi                        | II <sup>nd</sup>  | Rs.2800/-   | 01/09/2008                              |
| 32      | S.M. Manoj, STA, O/o. Addl.CIT, Range-1, Thrissur                   | II <sup>nd</sup>  | Rs.2800/-   | 29/06/2011                              |
| 33      | S. Subramanian, STA, O/o. ITO[TDS], Alapuzha                        | II <sup>nd</sup>  | 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          | Ist   | Rs.1900/- | 01/09/2008 |
|    |   | IIInd | Rs.2000/- | 01/09/2008 |
| 80 | C. Murari, MTS, O/o. Jt.CIT, Range-1, Kozhikode                     | Ist   | Rs.1900/- | 07/03/2012 |
| 81 | N.K. Gireeshkumar, MTS, O/o. Jt.CIT, Range-1, Kozhikode             | Ist   | Rs.1900/- | 07/03/2012 |
| 82 | K.V. Chandran Nair, MTS, O/o. CCIT[CCA], Kochi                      | Ist   | Rs.1900/- | 04/03/2012 |
| 83 | P.K. Raffi, MTS, O/o. CCIT[CCA], Kochi                              | Ist   | Rs.1900/- | 07/03/2012 |
| 84 | V. Justinraj, MTS, O/o. Addl.CIT, Central Range, Thiruvananthapuram | Ist   | Rs.1900/- | 07/03/2012 |
| 85 | M. Joseph, MTS, O/o. CIT[DR], ITAT, Kochi                           | Ist   | Rs.1900/- | 07/03/2012 |
| 86 | A. Bhavani, MTS, O/o. CCIT, Kochi                                   | Ist   | Rs.1900/- | 04/03/2012 |
| 87 | M.V. Santha, MTS, O/o. CIT, Thrissur                                | IIInd | Rs.2000/- | 19/08/2011 |
| 88 | K. Ramankutty, Retired MTS [O/o. ACIT, Circle-2(2), Tirur]          | Ist   | Rs.1900/- | 01/09/2008 |
|    |   | IIInd | Rs.2000/- | 01/09/2008 |
| 89 | P. Ramachandran, MTS, I.T. Office, Guruvayoor                       | Ist   | Rs.1900/- | 01/09/2008 |
| 90 | K.R. Ravi, MTS, O/o. Addl.CIT, Alapuzha Range, Alapuzha             | Ist   | Rs.1900/- | 07/03/2012 |
| 91 | N. Krishnankutty, Washboy, O/o. Addl.CIT, Range-2, Thrissur         | Ist   | Rs.1900/- | 01/09/2008 |

**Note :**

1. The financial upgradation granted in respect of officials figuring at SI.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 SI.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 SI.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. 01<sup>st</sup> 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

grade pay would be admissible with regard to junior getting more pay than the senior on account of pay fixation under the MACPS ;

vii) The financial upgradation under the MACPS has been granted to the above officials subject to fulfillment of conditions prescribed in DOP&T's O.M.s referred to in this order. The financial upgradation is granted on the basis of the particulars furnished by the officials and certified by their respective Heads of Offices. Hence, if any official is found not fit for grant of financial upgradation under the MACPS subsequently, the benefit(s) granted shall be withdrawn immediately and appropriate steps will be taken for the recovery of all the excess benefits wrongly drawn/allowed.

3. All the above officials [except the retired/expired officials] shall continue to function in their present office itself and will continue to attend to the same nature of duties.

Sd/-

R. MOHAN

Addl. Commissioner of Income Tax [HQ][Admn./Vig.],  
O/o. Chief Commissioner of Income Tax(CCA), Kochi.

Copy to :-

1. The CCIT, Thiruvananthapuram / The DGIT[Inv.], Kochi.
2. All CsIT/DIT in Kerala Region.
3. The officials concerned through their respective Heads of Offices.
4. The ZAO, CBDT, Kochi and all FPU's in Kerala Region.



PRADUMNA KUMAR SINGH

Asstt. Commissioner of Income Tax [HQ]Admn.],  
O/o. Chief Commissioner of Income Tax [CCA], Kochi.