

कार्यालय
प्रधान मुख्य आयकर आयुक्त
तीसरी मंजिल, आयकर भवन,
महर्षि कर्वे मार्ग, मुंबई - 400 020
फोन: 022-22016691/22077187



Office of the
Pr. Chief Commissioner of Income tax
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F.No.Pr.CCIT/Mum/Personnel/ITO/MACP/Insp./2025-26/

Dated: - 31.12.2025

ORDER

Sub : Grant of Financial Up-gradation under the Modified Assured Career Progression Scheme (MACPS) for the Central Govt. Civilian Employees in the cadre of Inspectors of Income Tax in the Income-tax Department, Mumbai – Reg.

In terms of O.M. No.35034/3/2008-Estt.(D) dated 19.05.2009 as amended by O.M. No.35034/3/2015-Estt.(D) dated 28.09.2016, and the consolidated instructions issued by DoP&T vide OM No. 35034/3/2015-Estt.(D) dated 22.10.2019, issued by Department of Personnel and Training (DOPT), Ministry of Personnel, Public Grievances and Pensions, Government of India, the following officials in the cadre of **Inspectors of Income Tax** are hereby granted financial up-gradation under the Modified Assured Career Progression Scheme (MACPS) for the Central Government Civilian employees, to the Levels / Grade Pays and with effect from the dates mentioned against their names :-

Sr. No	Name	Emp. Code	Details of financial upgradations due under MACPS		
			Whether(1st /2nd/ 3rd)	Date	Correspond-ing Pay Scale/ Grade Pay
1	2	3	4	5	6
1	Mr. Sanjay Kumar	165629	1st	21.11.2022	Pay level 8 (Pre revised G.P 4800)
2	Mr. Deepen Rajkonwar	138893	3rd	06.02.2022	Pay level 8 (Pre revised G.P 4800)
3	Mr. Manish Kumar	168142	1st	03.02.2024	Pay level 8 (Pre revised G.P 4800)
4	Mr. Harsh Jain	169145	1st	10.04.2024	Pay level 8 (Pre revised G.P 4800)
5	Mr. Kumar Sundram	169274	1st	16.04.2024	Pay level 8 (Pre revised G.P 4800)

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			Whether(1st /2nd/ 3rd)	Date	Correspond-ing Pay Scale/ Grade Pay
1	2	3	4	5	6
6	Mr. Rajneesh Kumar Singh	169430	1st	05.05.2024	Pay level 8 (Pre revised G.P 4800)
7	Mr. Deepak Kumar (S/o. Yudhvir Singh)	169369	1st	28.04.2024	Pay level 8 (Pre revised G.P 4800)
8	Mr. Anil Kumar (S/o. Ramayan Sah)	146861	3rd	20.06.2024	Pay level 8 (Pre revised G.P 4800)
9	Mr. Shailendra Kumar Pandey (S/o. Kedar Pandey)	157381	3rd	20.06.2024	Pay level 8 (Pre revised G.P 4800)
10	Mr. Purnendu Roy	158394	3rd	20.06.2024	Pay level 8 (Pre revised G.P 4800)
11	Mr. Madhumita Choudhury Sikder	158235	3rd	20.06.2024	Pay level 8 (Pre revised G.P 4800)
12	Mr. Ajay Kumar (S/o. Gopal Prasad)	156944	3rd	26.11.2024	Pay level 8 (Pre revised G.P 4800)
13	Mr. Ranjeet Kumar (S/o. Krishna Deo Sharma)	157036	3rd	26.11.2024	Pay level 8 (Pre revised G.P 4800)
14	Mr. Upkaranand Mishra (S/o. Bishwanath Mishra)	157586	3rd	26.11.2024	Pay level 8 (Pre revised G.P 4800)
15	Mr. Raju Kumar Verma (S/o. Shambhu Prasad)	156867	3rd	18.12.2024	Pay level 8 (Pre revised G.P 4800)
16	Mr. Shiv Shankar Kumar (S/o. Ramadhar Singh)	156782	3rd	26.11.2024	Pay level 8 (Pre revised G.P 4800)
17	Mr. Harendra Narain (S/o. Jogendra Narain Vidyarthi)	157112	3rd	08.12.2024	Pay level 8 (Pre revised G.P 4800)
18	Mr. Sanjeev Kumar (S/o. K.N.P. Bhadani)	157225	3rd	26.11.2024	Pay level 8 (Pre revised G.P 4800)
19	Mr. Ghanta Bala Venkata Satyanarayana	161186	3rd	20.06.2024	Pay level 8 (Pre revised G.P 4800)
20	Mr. Shushil Kumar (S/o. Kamla Prasad)	157107	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
21	Mr. Raushan Kumar (S/o. Brahamdeo Prasad Singh)	156883	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
22	Mr. Priye Ranjan (S/o. Sheo Shankar Prasad)	156742	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)

Sr. No	Name	Emp. Code	Details of financial upgradations due under MACPS		
			Whether(1st /2nd/ 3rd)	Date	Correspond-ing Pay Scale/ Grade Pay
1	2	3	4	5	6
23	Mr. Ravi Prakash (S/o Ramjee Vishwakarma)	156744	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
24	Mr. Sunil Kumar Mahto (S/o. Parmanand Mahto)	156846	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
25	Mr. Ram Kishan Meena (S/o. Bisatee Lal Meena)	160196	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
26	Mr. Tulsi Gope (S/o. Rameshwar Gope)	156864	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
27	Mr. Rajesh Kumar (S/o. Lalji Prasad)	157611	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
28	Mr. Prahlad Kumar (S/o. Suraj Nath Saw)	156872	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
29	Mr. Mohd Yaseen (S/o. Shaukat Ali)	156828	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
30	Mr. Devendra Kumar (S/o. Jagdish Prasad)	157094	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
31	Mr. Vaibhav Sitaram Bhagate	156877	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
32	Mr. Ajit Kumar (S/o.Niwas Prasad Singh)	156909	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
33	Mr. Mritunjay Kumar (S/o. Sudarshan Sharma)	156899	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
34	Mr. Shivraj Mahto (S/o. Kishori Prasad Mahto)	157453	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
35	Mr. Satyaprakash Sinha	156753	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
36	Mr. Pushpendra Kumar Verma	157344	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
37	Mr. Kumar Hariom Mishra (S/o. Krishna Kumar Mishra)	157042	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
38	Ms. Maria David Pallikaunnath	157232	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
39	Mrs. Priya Suhas Dicholkar	157035	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
40	Mr. Shahshank Bhaskar	156839	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)

Sr. No	Name	Emp. Code	Details of financial upgradations due under MACPS		
			Whether(1st /2nd/ 3rd)	Date	Correspond-ing Pay Scale/ Grade Pay
1	2	3	4	5	6
41	Mr. Kumar Baradraj (S/o. Shatrughna Sharma)	156836	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
42	Mr. Bimlesh Kumar (S/o. Ramautar Pandit)	156806	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
43	Mr. Ravindra (S/o.Rajbir)	157613	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
44	Mr. Bikrant Kumar Pathak	156816	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
45	Mr. Bhanupratap Suman (S/o. Shambhu Nath Prasad)	156805	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
46	Mr. Rajesh Verma (S/o. Girdhari Lal)	156747	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
47	Ms. Sang Doma Yolmo	158024	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
48	Mr. Ravinder Kumar (S/o. Gangaprasad Gupta)	157031	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
49	Mr. Pankaj Jha (S/o. Kameshwar Jha)	156792	3rd	06.02.2025	Pay level 8 (Pre revised G.P 4800)
50	Mr.Akash Badal (s/o) Ashok Badal)	169120	1st	04.04.2024	Pay level 8 (Pre revised G.P 4800)

2. Financial up-gradation granted as above shall not amount to actual/functional promotion of the officials concerned. The financial up-gradation granted shall be purely personal to the officials concerned and shall have no relevance to their seniority position. On grant of financial up-gradation as above, the above officials are not entitled for any change in the designation, classification or status, and only certain other benefits linked to the pay drawn, such as HBA, allotment of Government accommodation, shall be permitted. Grant of financial up-gradation as above shall also not have any bearing on the regular promotion of the above officials and they will be considered for functional promotion against available vacancies on the basis of their seniority in the feeder post, as per the provisions of the

relevant recruitment rules.

3. Pay of the above officials in pursuance of grant of financial up-gradation as above shall be fixed keeping in mind the provisions contained in Para 4 of Annexure-I to the aforesaid O.M. dated 19.05.2009, as modified vide O.M. dated 04.07.2017. As per Para 4 of Annexure-I to the aforesaid O.M. dated 04.07.2017 "Benefit of pay fixation available at the time of regular promotion shall also be allowed at the time of financial up-gradation under the Scheme. Therefore, the pay shall be raised by 3% of the total pay in the pay band and the grade pay drawn before such up-gradation. There shall, however, be no further fixation of pay at the time of regular promotion / grant of Non-functional Scale; if it is in the same grade pay as granted under MACPS vide this order. However, at the time of actual promotion/ grant of Non-functional Scale, 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 the difference of Grade Pay would be made available. At the time of such regular promotion/ grant of Non-functional scale to the higher grade pay than what has been given under MACPS, the employee shall have the option to draw the difference of Grade Pays from the date of such regular promotion/ grant of Non-functional scale or the date of accrual of next increment in the pay allowed under MACP".

4. Further, the Pay of the above officials in pursuance of grant of financial up-gradation shall be fixed keeping in mind the provisions contained in Para 4 (iii) of Annexure-I to the O.M. dated 22.10.2019, "However, at the time of actual promotion if it happens to be in a post carrying higher pay level than what is available under MACPS, then he shall be placed in the level to which he is promoted at a cell in the promoted level equal to the figure being drawn by him on account of MACP. If no such cell is available in the level to which promoted, he shall be placed at the next higher cell in that level. The employee may have an option to get this fixation done either on the date of promotion or w.e.f. the date of next increment as per the option to be exercised by him."

5. With regard to fixation of pay on grant of promotion/financial upgradation under MACP Scheme, a Government servant has an option under FR22 (1) (a) (1) to get his pay fixed in the higher post/ Pay Level either from the date of his promotion/upgradation or from the date of his next increment viz. 1st July or 1st

January, subject to provisions in the Scheme.

6. The officials who wish to exercise an option for fixation of pay under Rule No. 6 of Revised Pay Rules, 2016 can do so within three months from the date of this order /or from the due date of grant of financial up-gradation of the respective officials.

7. As per 7th CPC Revised Pay Rule 2016 of Ministry of Finance (DOE) Notification dated 25.07.2016 at Point No.6/Page No.24, regarding Exercise of option at Note 2, it is mentioned that :-

"Persons who have died on or after the 1st day of January, 2016 and could not exercise the option within prescribed time limit are deemed to have opted for the revised pay structure on and from the 1st day of January, 2016 or such later date as is most beneficial to their dependents if the revised pay structure is more favourable and in such cases, necessary action for payment of arrears shall be taken by the Head of Office."

Hence, the pay fixation of the deceased officials may kindly be fixed accordingly.

8. This issues with the approval of Principal Chief Commissioner of Income-Tax, Mumbai.



(प्रीतमकुमार तुरेराव, भा.रा.से.)

(PREETAMKUMAR TURERAO, I.R.S.)

संयुक्त आयकर आयुक्त (मुख्या.) कार्मिक, मुंबई

Jt. Commissioner of Income Tax (HQ) Personnel, Mumbai

For Pr. Chief Commissioner of Income Tax, Mumbai

Copy forwarded for information and necessary action to :

1. All CCsIT/DGIT(Inv.), Mumbai.
2. All Pr.CsIT/CsIT/DsIT, Mumbai.
3. The Addl.CIT(HQ)Admn./ Co-ord./ Vig./ Proj Mumbai.
4. The D.D.Os. Concerned.

5. The officials concerned.
6. The Secretary, ITEF, Mumbai.
7. The Secretary, ITSEWA, Mumbai.



(सौरव जैन, भा.रा.से.)

(SOURAV JAIN, I.R.S.)

आयकर उपायुक्त (मुख्या.) कार्मिक, मुंबई

Dy. Commissioner of Income Tax (HQ) Personnel, Mumbai

For Pr. Chief Commissioner of Income Tax, Mumbai