

कार्यालय
प्रधान मुख्य आयकर आयुक्त
तीसरी मंजिल, आयकर भवन,
महर्षि कर्वे मार्ग, मुंबई - 400 020



Office of the
Pr. Chief Commissioner of Income tax
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F. No. Pr. CCIT/Mum/HQ/Pers/ITO/MACP/OS/2026-27/01

Dated:- 20/05 /2026

C I R C U L A R

Sub: Draft List of Office Superintendents, eligible to be considered for grant of financial upgradation under the MACPS for central Govt. Civilian Employees for period ending 31.03.2026- Circulation of - Reg.

As per the MACP Scheme for the Central Government Civilian Employees, introduced by the Government of India, vide Department of Personnel and Training O.M. No. 35034/3/2008-Estt.(D) dated 19.05.2009 (Flag A), O.M. F. No. 35034/3/2015-Estt.(D) dated 27/28.09.2016 (Flag B) and O.M. F. No. 35034/3/2015-Estt.(D) dated 22.10.2019 (Flag C), 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 MACP as per 7th CPC recommendations, counted from the direct entry grade on completion of 10, 20 and 30 years' service respectively or 10 years of continuous service in the same level in Pay Matrix, whichever is earlier. Under the scheme, the financial upgradation is to be granted to the immediate next higher level in the pay matrix as given in the part-A of Schedule of the CCS (Revised Pay) Rules, 2016. Thus, the level 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 hierarchy of the concerned cadre/organization will be given only at the time of the regular promotion.

2. A list of Office Superintendents, 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 31.03.2026 is annexed hereto as Annexure-I. While preparing the list, the following instructions contained in the aforesaid O.M. dated 19.05.2009 have also been kept in Mind:

(i) The Promotions earned/upgradations granted under the ACP Scheme in the post 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 ganging upgradations under MACPs.

(ii) In the cases where no promotion/ financial upgradation under the ACP Scheme is granted, the first upgradation under the MACPs is to be granted on Completion of 10years 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 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 28.05.2026

4. It shall 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.



(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

Encl: As above

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



(मनीष कुमार)

(MANISH KUMAR)

आयकर अधिकारी (मुख्या.) कार्मिक-II, मुंबई

Income Tax Officer (HQ) Personnel-II, Mumbai

For Pr. Chief Commissioner of Income Tax, Mumbai

ANNEXURE-I											
DRAFT LIST OF OFFICE SUPERINTENDENTS WHO HAVE COMPLETED / WILL BE COMPLETING THE REQUISITE ELIGIBILITY SERVICE FOR GRANT OF FINANCIAL UPGRADATION UNDER THE MACP SCHEME FOR THE PERIOD 01.10.2025 TO 31.03.2026											
Sr. No.	Name	Employee Code	Details of entry in central Govt. Service			Details of promotions/financial upgradation earned			Details of upgradation to be granted		
			Date	Post	Grade Pay	DATE of promotions/ financial upgradation earned	Post	Scale of Pay Corresponding Grade Pay	Whether 1st/2nd/ 3rd	Date	Correspond-ing Pay Scale/ Grade Pay
1	2	3	4	5	6	7	8	9	10	11	12
1	Manish Kumar	156729	24.12.2007	TA	2400	29.12.2015	OS	4200	2nd MACP	30.12.2025	4600
2	Lalit Narayan	156754	31.12.2027	TA	2400	29.12.2015	OS	4200	2nd MACP	30.12.2025	4600

(मनीष कुमार)
(MANISH KUMAR)

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