

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/TA/2026-27/01

Dated:- 20/05/2026

C I R C U L A R

Sub: Draft List of Tax Assistants, 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 Tax Assistants, 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 TAX ASSISTANTS 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	Corresponding Pay Scale/ Grade Pay
1	2	3	4	5	6	7	8	9	10	11	12
1	Mr. Ravindra Atmaram Mahadik	103943	09.06.92	Peon	1800	26.01.97	LDC	1900	3rd MACP	25.02.2015	Pay Level 5 (Pre revised G.P.2800)
						25.02.05	TA	2400			
2	Mr. Shrikant Baban Ugale	104746	10.06.96	Peon	1800	11.10.06	DB	1800	2nd MACP	10.06.2016	Pay Level 5 (Pre revised G.P.2800)
						12.05.08	TA	2400			
3	Mr. Gokul Chandran	111375	11.12.96	Peon	1800	12.10.06	DB	1800	2nd MACP	27.02.2024	Pay Level 5 (Pre revised G.P.2800)
						13.05.08	TA	2400			
4	Mr. Ganesh R. Tambe	153109	01.09.93	Watchman	1800	01.04.05	Peon	1800	3rd MACP	13.10.2020	Pay Level 5 (Pre revised G.P.2800)
						01.09.08	1st MACP	1900			
						23.12.08	DB	1900			
						13.10.10	TA	2400			
5	Mr. Dinesh Krishna Gengaje	154794	19.07.05	Peon	1800	29.12.08	DB	1800	2nd MACP	03.08.2021	Pay Level 5 (Pre revised G.P.2800)
						03.08.11	TA	2400			
6	Mr. Laxman Y. Devrukhkar	111251	19.04.94	Peon	1800	01.09.08	1st MACP	1900	3rd MACP	05.08.2021	Pay Level 5 (Pre revised G.P.2800)
			31.08.01	DB	1800	13.10.10	LDC	1900			
						05.08.11	TA	2400			
7	Mr. Prakash G. Nevrekar	120473	17.10.95	LDC	1900	20.11.01	TA	2400	3rd MACP	20.11.2021	Pay Level 6 (Pre revised G.P.4200)
						20.11.11	2nd MACP	2800			
8	Mr. Mukund Bajirao Gaikwad	151308	03.04.96	Peon	1800	01.09.08	1st MACP	1900	3rd MACP	01.08.2024	Pay Level 5 (Pre revised G.P.2800)
			11.10.06	DB	1800	09.11.12	LDC	1900			
						01.08.14	TA	2400			
9	Mr. Pravin Motilal Baniya	151916	10.07.95	Farash	1800	01.09.08	1st MACP	1900	3rd MACP	01.01.2025	Pay Level 5 (Pre revised G.P.2800)
			07.10.05	Peon	1800	26.12.08	DB	1900			
			10.07.07	FFU	1800	09.11.12	LDC	1900			
						01.01.15	TA	2400			
10	Sandip Anant Phutak	147911	09.04.1996	PEON	1800	15.09.2006	LDC	1900	3rd MACP	21.03.2026	Pay Level 5 (Pre revised G.P.2800)
						21.03.2016	TA	2400			
11	Prakash B. Mahida	161926	27.01.2010	PEON	1800	28.08.2013	MTS	1800	3rd MACP	21.03.2026	Pay Level 5 (Pre revised G.P.2800)
						06.11.2015	LDC	1900			
						21.03.2016	TA	2400			
12	Kamal Suresh Parshiwani	160869	12.03.2009	PEON	1800	6.11.2015	LDC		3rd MACP	21.03.2026	Pay Level 5 (Pre revised G.P.2800)
						21.03.2016	TA				
13	Mahendra Madhav Shiral	141091	23.10.2000	LDC	1800	17.12.2002	TA	2400	3rd MACP	17.12.2022	Pay Level 6 (Pre revised G.P.4200)
						17.12.2012	2ND MACP	2800			



(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