

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./2026-27/10

Dated: - 23.07.2026

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	Employee Code	Details of Upgradation		
			Whether 1st /2nd /3rd	Date	Corresponding Pay Scale/ Grade Pay
1	2	3	4	5	6
1	Avinash Kumar (S/o. Harishchandra Prasad)	156882	3rd	06.02.2025	Pay level 8 (Pre-revised GP 4800)
2	Sumit Kumar (S/o Ranbir Singh)	172692	1st	13.10.2025	Pay level 8 (Pre-revised GP 4800)
3	Sanjay Patwal (S/o Uttam Singh Patwal)	172756	1st	13.10.2025	Pay level 8 (Pre-revised GP 4800)
4	Sanny Rana (S/o Rambal Rana)	172780	1st	13.10.2025	Pay level 8 (Pre-revised GP 4800)
5	Pawan (S/o Jagmohan)	172849	1st	23.10.2025	Pay level 8 (Pre-revised GP 4800)
6	Aman Singla (S/o Prem Chand)	173705	1st	18.11.2025	Pay level 8 (Pre-revised GP 4800)

Sr. No.	Name	Employee Code	Details of Upgradation		
			Whether 1st /2nd /3rd	Date	Corresponding Pay Scale/ Grade Pay
1	2	3	4	5	6
7	Vaibhav Anand (S/o Gajendra Kumar Roy)	174755	1st	01.01.2026	Pay level 8 (Pre-revised GP 4800)
8	Gaurav Kumar Mangal (S/o Suresh Kumar Mangal)	173451	1st	16.11.2025	Pay level 8 (Pre-revised GP 4800)
9	Sandeep Kumar (S/o Ravinder Singh)	172817	1st	13.10.2025	Pay level 8 (Pre-revised GP 4800)
10	Deepak Malik (S/o Vinod Kumar Malik)	173860	1st	03.12.2025	Pay level 8 (Pre-revised GP 4800)
11	Abhishek Kaushik (S/o Dhani Ram)	172799	1st	13.10.2025	Pay level 8 (Pre-revised GP 4800)
12	Shashank Garg (S/o Ramesh Chand Garg)	173761	1st	01.12.2025	Pay level 8 (Pre-revised GP 4800)
13	Pankaj Kumar (S/o Subhash Chander)	172865	1st	26.10.2025	Pay level 8 (Pre-revised GP 4800)
14	Himanshu Jindal (S/o Vipin Jindal)	172850	1st	21.10.2025	Pay level 8 (Pre-revised GP 4800)
15	Rajat (S/o Ashok Madan)	173115	1st	30.10.2025	Pay level 8 (Pre-revised GP 4800)
16	Awnish Singh (S/o Jaimangal Singh)	172821	1st	16.10.2025	Pay level 8 (Pre-revised GP 4800)
17	Deepak Jain (S/o Pradeep Jain)	173452	1st	13.11.2025	Pay level 8 (Pre-revised GP 4800)
18	Gaurav Bansal (S/o Subhash Chand Gupta)	173461	1st	05.11.2025	Pay level 8 (Pre-revised GP 4800)
19	Satya Prakash (S/o Ramesh Chand)	173767	1st	02.12.2025	Pay level 8 (Pre-revised GP 4800)
20	Sachin Jindal (S/o Ram Niwas Jindal)	172822	1st	19.10.2025	Pay level 8 (Pre-revised GP 4800)
21	Amanveer Singh (S/o Gurmail Singh)	173479	1st	04.11.2025	Pay level 8 (Pre-revised GP 4800)
22	Sumit(S/o Dharmbir Singh)	172764	1st	13.10.2025	Pay level 8 (Pre-revised GP 4800)
23	Fakir Chand (S/o Satbir Singh)	172846	1st	20.10.2025	Pay level 8 (Pre-revised GP 4800)
24	Rajkumar (S/o Laxmi Narayan)	172774	1st	14.10.2025	Pay level 8 (Pre-revised GP 4800)
25	Puneet Kumar Vats (S/o Mr. Pawan Kumar Vats)	172802	1st	16.10.2025	Pay level 8 (Pre-revised GP 4800)
26	Atosh Kaushik (S/o Ravi Kaushik)	173108	1st	02.11.2025	Pay level 8 (Pre-revised GP 4800)

Sr. No.	Name	Employee Code	Details of Upgradation		
			Whether 1st /2nd /3rd	Date	Corresponding Pay Scale/ Grade Pay
1	2	3	4	5	6
27	Mayank Kumar (S/o Anirudh Kumar)	173757	1st	04.12.2025	Pay level 8 (Pre-revised GP 4800)
28	Amandeep Singh (S/o Gurdev Singh)	174167	1st	16.12.2025	Pay level 8 (Pre-revised GP 4800)
29	Tauqueer Azhar (S/o Mohammad Ahmad)	173105	1st	30.10.2025	Pay level 8 (Pre-revised GP 4800)
30	Ruby Kumari (D/o Basant Kumar)	173118	1st	28.10.2025	Pay level 8 (Pre-revised GP 4800)
31	Nitish Anand (S/o Niranjan Burnwal)	173603	1st	20.11.2025	Pay level 8 (Pre-revised GP 4800)
32	Pankaj Kumar Gupta (S/o Ramchandra Prasad)	174200	1st	15.12.2025	Pay level 8 (Pre-revised GP 4800)
33	Shiv Narayan Singh (S/o Uma Shankar Verma)	174438	1st	22.12.2025	Pay level 8 (Pre-revised GP 4800)
34	Rahul Kumar (S/o Nand Kishore Prasad)	173458	1st	06.11.2025	Pay level 8 (Pre-revised GP 4800)
35	Sunil Kumar Gupta (S/o Paras Nath Gupta)	172837	1st	19.10.2025	Pay level 8 (Pre-revised GP 4800)
36	Neeraj Kumar Yadav (S/o Dharamvir Yadav)	173464	1st	05.11.2025	Pay level 8 (Pre-revised GP 4800)
37	Shashikant Lodhi (S/o Kamta Prasad)	172853	1st	15.10.2025	Pay level 8 (Pre-revised GP 4800)
38	Prahlad Kumar (S/o Siyaram Prasad Yadav)	172827	1st	16.10.2025	Pay level 8 (Pre-revised GP 4800)
39	Rohit Yadav (S/o Dharam Chand Yadav)	173460	1st	09.11.2025	Pay level 8 (Pre-revised GP 4800)
40	Ravi Kumar (S/o Shish Ram Yadav)	173484	1st	28.10.2025	Pay level 8 (Pre-revised GP 4800)
41	Prashant Prajapati (S/o S. D. Prajapati)	173548	1st	17.11.2025	Pay level 8 (Pre-revised GP 4800)
42	Harish Kumar Kumawat (S/o Ranjeet Mal Kumawat)	173110	1st	02.11.2025	Pay level 8 (Pre-revised GP 4800)
43	Utkarsh Kishore (S/o Yugal Kishore Gupta)	173956	1st	07.12.2025	Pay level 8 (Pre-revised GP 4800)
44	Sandeep Kumar Yadav (S/o Sujana Singh Yadav)	174437	1st	23.12.2025	Pay level 8 (Pre-revised GP 4800)
45	Anil Kumar Kuri (S/o Arjun Lal Kuri)	172839	1st	19.10.2025	Pay level 8 (Pre-revised GP 4800)
46	Sukhjinder Singh (S/o Baldev Singh)	173633	1st	23.11.2025	Pay level 8 (Pre-revised GP 4800)

Sr. No.	Name	Employee Code	Details of Upgradation		
			Whether 1st /2nd /3rd	Date	Corresponding Pay Scale/ Grade Pay
1	2	3	4	5	6
47	Chetan Devram Patil	173455	1st	10.11.2025	Pay level 8 (Pre-revised GP 4800)
48	Gautam Kumar (S/o Ram Saran Saw)	173864	1st	30.11.2025	Pay level 8 (Pre-revised GP 4800)
49	Pankaj Yadav	172816	1st	16.10.2025	Pay level 8 (Pre-revised GP 4800)
50	Parvej Khan (S/o Imamuddin Khan)	173951	1st	09.12.2025	Pay level 8 (Pre-revised GP 4800)
51	Ashish Rathore (S/o Ram Prasad Rathore)	174469	1st	22.12.2025	Pay level 8 (Pre-revised GP 4800)
52	Kuldeep Poonia (S/o Nagesh Chandra)	172819	1st	16.10.2025	Pay level 8 (Pre-revised GP 4800)
53	Zeeshan Saleem (S/o Saleem Ahamad)	173883	1st	03.12.2025	Pay level 8 (Pre-revised GP 4800)
54	Praveen Kumar Meena (S/o Brijmohan Lal Meena)	172829	1st	20.10.2025	Pay level 8 (Pre-revised GP 4800)
55	Sardar Singh Meena (S/o. Suwa Lal Meena)	174800	1st	30.12.2025	Pay level 8 (Pre-revised GP 4800)
56	Varun Arya (S/o Kamal Raj)	173622	1st	20.11.2025	Pay level 8 (Pre-revised GP 4800)
57	Dheeraj Kumar (S/o Gokul Chand)	172831	1st	20.10.2025	Pay level 8 (Pre-revised GP 4800)
58	Ajit Kumar (S/o Kedar Prasad)	172859	1st	21.10.2025	Pay level 8 (Pre-revised GP 4800)
59	Rajendra Kumar Meena (S/o Kailash Chandra Meena)	173112	1st	27.10.2025	Pay level 8 (Pre-revised GP 4800)
60	Mukesh Kumar Meena (S/o. Chand Ram Meena)	173697	1st	24.11.2025	Pay level 8 (Pre-revised GP 4800)
61	Vineet Kumar Singh (S/o Mukteshwar Narayan Singh)	172847	1st	21.10.2025	Pay level 8 (Pre-revised GP 4800)
62	Poonam Kumari (S/o Bachan Lal Meena)	173119	1st	27.10.2025	Pay level 8 (Pre-revised GP 4800)
63	Narsi Ram Meena (S/o Mangal Ram Meena)	174166	1st	15.12.2025	Pay level 8 (Pre-revised GP 4800)
64	Harish Kumar Meena (S/o Murari Lal Meena)	172869	1st	21.10.2025	Pay level 8 (Pre-revised GP 4800)
65	Prem Prakash Meena (S/o Hari Kishan Meena)	173954	1st	08.12.2025	Pay level 8 (Pre-revised GP 4800)

Sr. No.	Name	Employee Code	Details of Upgradation		
			Whether 1st /2nd /3rd	Date	Corresponding Pay Scale/ Grade Pay
1	2	3	4	5	6
66	Niraj Kumar Singh (S/o Shamsheer Bahadur Singh)	172855	1st	21.10.2025	Pay level 8 (Pre-revised GP 4800)
67	Naveen Kumar Singh (S/o Ramji Singh)	172871	1st	21.10.2025	Pay level 8 (Pre-revised GP 4800)
68	Subir Ranjan (S/o Siyaram Singh)	174201	1st	16.12.2025	Pay level 8 (Pre-revised GP 4800)
69	Kishor Kumar Sahagal (S/o Dwijendra Nath Mahtha)	174199	1st	14.12.2025	Pay level 8 (Pre-revised GP 4800)
70	Narendra Pratap Singh (S/o Lakkan Singh)	172877	1st	21.10.2025	Pay level 8 (Pre-revised GP 4800)
71	Akhileshwar Nath Verma (S/o Ramdhari Prasad Verma)	172878	1st	21.10.2025	Pay level 8 (Pre-revised GP 4800)
72	Saurabh Kumar Sinha (S/o.Navendra Prasad)	160824	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
73	Kumar Madhukar (S/o.Ramanugrah Singh)	160893	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
74	Rakesh Kumar (S/o.Upendra Prasad Singh)	161318	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
75	Swati Deepak Patil Swati Chandrakant Bhoir	158664	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
76	Sameer Anant Kadam	160844	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
77	Revnath Girdhar Mhatre	160816	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
78	Amit Kumar (S/o.Jay Prakash Narayan)	158961	3rd	31.12.2025	Pay level 8 (Pre-revised GP 4800)
79	Nawneet Singh Tomar	160967	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
80	Basant Bharti (S/o. Prabhat Kumar)	160761	3rd	31.12.2025	Pay level 8 (Pre-revised GP 4800)
81	Jagannath Yadav (S/o.Ram Awadh Yadav)	158445	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
82	Shyam Bahadur Yadav	161604	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
83	Hemant Hari Kalra	160900	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
84	Sandeep Sawalaram Gawde	160817	3rd	31.12.2025	Pay level 8 (Pre-revised GP 4800)
85	Shija Gopinathan Nair	160896	3rd	01.02.2026	Pay level 8 (Pre-revised GP 4800)

Sr. No.	Name	Employee Code	Details of Upgradation		
			Whether 1st /2nd /3rd	Date	Corresponding Pay Scale/ Grade Pay
1	2	3	4	5	6
86	Harshada Chandrakant Upasani	161207	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
87	Anmol M. Kadam	161967	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
88	Aritri Sarkar	162143	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
89	Sanjay Pandurang Chougale	158623	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
90	Siddhi Sadanand Satavase	160827	3rd	31.12.2025	Pay level 8 (Pre-revised GP 4800)
91	Prabhas Ranjan (S/o.Upendra Thakur)	156878	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
92	Vikas Pralhad Rathod	160929	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
93	Santosh Kumar (S/o.Deonandan Prasad Singh)	157043	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
94	Gyaneshwar Mani	161420	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
95	Om Prakash (S/o.Satyendra Kumar Singh)	160937	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
96	Sameer Bhaskar Shinde	160928	3rd	01.01.2026	Pay level 8 (Pre-revised GP 4800)
97	Narvadeshwar Kushwaha	161419	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
98	Vaibhav Prakash Ghone.	158694	3rd	31.12.2025	Pay level 8 (Pre-revised GP 4800)
99	Ranjan Kumar Kunwar	162519	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
100	Sathi Suresh Kannan	158667	3rd	31.12.2025	Pay level 8 (Pre-revised GP 4800)
101	Rahul Jaysing Dhamal Patil	160874	3rd	31.12.2025	Pay level 8 (Pre-revised GP 4800)
102	Krishna Kumar Pandey	162616	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
103	Shangshim Pheiao	157386	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
104	Rajesh Kumar (S/o. Har Prasad Giri)	162557	3rd	31.12.2025	Pay level 8 (Pre-revised GP 4800)
105	Deep Suman	162544	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)



Sr. No.	Name	Employee Code	Details of Upgradation		
			Whether 1st /2nd /3rd	Date	Corresponding Pay Scale/ Grade Pay
1	2	3	4	5	6
106	Jangminthang Haokip	161605	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
107	Lokesh Kumar Meena (S/o. Badri Lal Meena)	163624	3rd	30.12.2025	Pay level 8 (Pre-revised GP 4800)
108	Vimal Gupta (S/o Ram Puran Gupta)	178494	1st	26.11.2025	Pay level 8 (Pre-revised GP 4800)
109	Neha Goyal (D/o. Sunil Lalwani)	180890	1st	14.11.2025	Pay level 8 (Pre-revised GP 4800)
110	Sudershan Kumar Gothwal (S/o Hoshiyar Singh Gothwal)	178493	1st	16.11.2025	Pay level 8 (Pre-revised GP 4800)
111	Krishan Kant (S/o Bhavi Chand)	172757	1st	13.10.2025	Pay level 8 (Pre-revised GP 4800)
112	Manjeet Singh (S/o Kaptan Singh)	172854	1st	15.10.2025	Pay level 8 (Pre-revised GP 4800)
113	Vivek Kumar (S/o Bijendra Jha)	172782	1st	13.10.2025	Pay level 8 (Pre-revised GP 4800)
114	Shailender Sharmander Sharma (S/o Devender Sharma)	173974	1st	09.12.2025	Pay level 8 (Pre-revised GP 4800)
115	Ankit (S/o Jagdish Kumar)	173961	1st	07.12.2025	Pay level 8 (Pre-revised GP 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.

Sd/-

(अभिषेक एस. थरवाल, भा.रा.से.)

(ABHISHEK S. THARWAL, 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 :

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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.



(रूपेश ज. शेवळे, भा.रा.से.)

(RUPESH J. SHEVALE, I.R.S.)

आयकर उपायुक्त (मुख्या.) कार्मिक, मुंबई

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

For Pr. Chief Commissioner of Income Tax, Mumbai