

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



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F.No.Pr.CCIT/Mum/Perl/Prom.Cell/MACP-TA/2026-27/3

Dated:- 23.07.2026

ORDER

Sub : Grant of Financial Upgradation under the Modified Assured Career Progression Scheme (MACPS) for the Central Govt. Civilian Employees in the cadre of Tax Assistant 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 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 **Tax Assistant** are hereby granted financial upgradation 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 upgradation		
			Whether 1st/2nd/ 3rd	Date	Corresponding Pay Scale/ Grade Pay
1	2	3	4	5	6
1	Sandip Anant Phutak	147911	3rd MACP	21.03.2026	Pay Level 5 (Pre revised G.P.2800)
2	Prakash B. Mahida	161926	3rd MACP	21.03.2026	Pay Level 5 (Pre revised G.P.2800)
3	Kamal Suresh Parshiwanikar	160869	3rd MACP	21.03.2026	Pay Level 5 (Pre revised G.P.2800)
4	Mahendra Madhav Shiral	141091	3rd MACP	17.12.2022	Pay Level 6 (Pre revised G.P.4200)

2. Financial upgradation granted as above shall not amount to actual/functional promotion of the officials concerned. The financial upgradation granted shall be purely

personal to the officials concerned and shall have no relevance to their seniority position. On grant of financial upgradation 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 upgradation 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 upgradation 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 upgradation 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 upgradation. 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 upgradation 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 upgradation 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/-

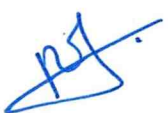
(अभिषेक एस. थरवाल, भा.रा.से.)

(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 :

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.



(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