



प्रधान मुख्य आयकर आयुक्त का कार्यालय  
Office of the Pr. Chief Commissioner of Income Tax  
आंध्र प्रदेश एवं तेलंगाना, हैदराबाद  
Andhra Pradesh & Telangana, Hyderabad,  
10<sup>th</sup> Floor, Income Tax Towers, A C Guards, Hyderabad – 500 004.  
Tel. No. 040 – 23425474 , 23241427 Fax:040 23240403

F. No. Pr.CCIT/Estt/Miscellaneous/2023

Date:04.08.2023

To

All the DDOs  
of the Income tax Department,  
Andhra Pradesh & Telangana State

Sir,

Sub: Information on withdrawal of grant of MACP and subsequent recovery, if any, in respect of the officials who were granted MACP ignoring the promotion to OS/Steno Grade-I after 01.01.2006 and any requests from such officials, if any, for waiver of such recovery – Calling for – Regarding.

Ref: (1) CBDT's letter in F.No. A-26017/10/2021-Ad.IX, Dt. 11<sup>th</sup> July, 2023  
(2) CBDT's letter in F.No. A-26017/10/2015-Ad.IX, Dt. 2<sup>nd</sup> February, 2021

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Please refer to the above.

With reference to the matter relating to the treatment of promotion to the grade of OS/Steno Grade I, for the purpose of determining MACP entitlement, the CBDT, vide it's letter cited under reference No. 2 above, communicated the clarifications as issued by the DOP&T as under:

*“.....the promotion earned by employee, even though in the same Grade Pay as both the feeder grade and promotional grade are in the same Grade Pay, entails the benefit of pay fixation under Rule 13 of CCS(RP) Rules, 2008. Thus, it cannot be said that the employee has stagnated in a particular grade for 10 years or more in order to be eligible for financial upgradation under MACP Scheme. Therefore the promotion earned to the higher grade with the same Grade Pay shall count as an offset for determining, his eligibility of financial upgradation under MACP scheme. Accordingly, the next financial upgradation under MACPS would become due only if the employee stagnates in that promotional grade for 10 or more years or has also rendered overall regular service of 20/30 years, subject to fulfilment of other eligibility conditions prescribed under MACPS for further financial upgradation.”*

It was directed to implement the same in treatment of promotion to the grade of OS/Steno Grade I for the purpose of determining MACP entitlements.

Subsequently, the CBDT, vide letter cited under reference (1) above(copy enclosed), has requested for the information with respect to any recovery made in connection with the implementation of the above said clarification and if so, whether any requests seeking waiver of such recovery have been received from the affected individuals, for taking up the matter with D/o Expenditure through IFU, D/o Revenue.

In the above connection, I am directed to request the list of the officials who were granted financial upgradation under MACP, ignoring the promotion to the Grade of OS/Steno Grade I after 01.01.2006 and also the list of the cases wherein such grant of MACP, if any, has been withdrawn, subsequent to the Board's letter in F.No. A-26017/10/2015-Ad.IX dated the 2<sup>nd</sup> February, 2021(copy enclosed). Further, whether any recovery in this connection was made by your office and if so, any requests seeking waiver of such recovery have been received in your office, may also be furnished.

The above information may be furnished by return mail.

Yours faithfully,

  
(THAMBA MAHENDRA)

आयकर उप-आयुक्त (मुख्यालय एवं प्रशासन)  
Dy. Commissioner of Income Tax (HQrs)(Admn)  
प्रधान मुख्य आयकर आयुक्त का कार्यालय  
आन्ध्र प्रदेश व तेलंगाना, हैदराबाद  
O/O Pr. CCIT, AP & TS, Hyderabad

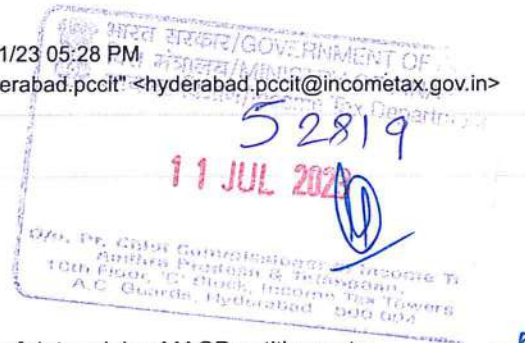
Subject: Fwd: Treatment of promotion to the grade of OS/Steno Grade - I for the purpose of determining MACP entitlements.

To: "Hyderabad CIT (ADMIN & TPS), Hyderabad" <hyderabad.cit.admin.tp

Date: 07/11/23 05:28 PM  
From: "hyderabad.pccit" <hyderabad.pccit@incometax.gov.in>

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MACP.pdf (3.8MB)



----- Original Message -----

From: Naveen Kumar Verma <naveen.verma84@nic.in>

Date: Jul 11, 2023 5:25:57 PM

Subject: Treatment of promotion to the grade of OS/Steno Grade - I for the purpose of determining MACP entitlements.

To: ahmedabad.pccit@incometax.gov.in, bangalore.pccit@incometax.gov.in, bhubaneshwar.pccit@incometax.gov.in, Chandigarh.pccit@incometax.gov.in, chennai.pccit@incometax.gov.in, delhi.pccit@incometax.gov.in, guwahati.dcit.hq.pccit@incometax.gov.in, hyderabad.pccit@incometax.gov.in, jaipur.pccit@incometax.gov.in, kanpur.pccit@incometax.gov.in, kochi.pccit@incometax.gov.in, kolkata.pccit@incometax.gov.in, lucknow.pccit@incometax.gov.in, mumbai.pccit@incometax.gov.in, nagpur.pccit@incometax.gov.in, patna.pccit@incometax.gov.in, pune.pccit@incometax.gov.in, bhopal.pccit@incometax.gov.in

Cc: Biswajit Guha <guha.biswajit@gov.in>

JCIT (V & A)

DCC Admin

Sir/Madam,

Please find enclosed herewith Board's letter dated 11th July, 2023 on the above cited subject for necessary action.

Regards  
(Naveen Kumar Verma)  
SO (Ad.IX)



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**BY SPEED POST**

F.No. A-26017/10/2021-Ad.IX  
 Government of India  
 Ministry of Finance  
 Department of Revenue  
 Central Board of Direct Taxes  
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Room No. 10, 5<sup>th</sup> Floor, Sansad Marg,  
 Jeewan Vihar Building, New Delhi-110001.  
 Dated: the 11<sup>th</sup> July, 2023.

To

All Pr.CCITs except WB &amp; Sikkim.

**Subject: Treatment of promotion to the grade of OS/Steno Grade-I for the purpose of determining MACP entitlements.**


Sir/Madam,

I am directed to refer to the Board's letter of No. A-26017/10/2015-Ad.IX dated the 2<sup>nd</sup> February, 2021 wherein the clarifications of DoP&T regarding "treatment of promotion to the grade of OS/Steno Grade-I for the purpose of determining MACP entitlements" were circulated (copy enclosed).

2. The Board received a proposal from the Office of the Pr. CCIT, WB & Sikkim regarding waiver of recovery of 10 officials who were affected by the above cited clarification of DoP&T dated 02/02/2021. Before the same is taken up with D/o Expenditure, IFU, DOR have desired that a consolidated proposal in this connection in respect of all other Charges may be submitted.
3. The Board has no information whether your good office has made any recovery on the matter and also whether any requests were received from the affected employees seeking waiver of recovery of excess payment on account of withdrawal of financial benefits granted wrongly under MACP Scheme consequent upon above clarification of DoP&T.
4. In view of above, you are requested to kindly indicate as to whether any recovery in this connection was made by your office and if so, whether any request(s) seeking waiver of such recovery have been received from the affected official(s). In case of any such request(s) have been received in your Charge, the request(s) may be examined in terms of DoP&T OM dated 02/03/2016 as well as D/o Expenditure OM dated 01/06/2023 and a proposal in self-contained manner may be referred to the Board for taking up the matter with D/o Expenditure through IFU, D/o Revenue.
5. The above information must be furnished within 15 days. In case there is no such case(s) of waiver in your Charge, a 'Nil' report in this regard may be furnished.

Yours faithfully,

Encl: As above.

  
 (Biswajit Guha)

Under Secretary to the Govt. of India  
 Telefax: 011-23741823  
 E-mail : guha.biswajit@gov.in

Copy to : The Pr. CCIT, West Bengal &amp; Sikkim for information.

F.No.A.26017/10/2015-Ad.IX

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes

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Room No.10, Jeevan Vihar Building,  
Parliament Street, New Delhi.  
Dated the 2<sup>nd</sup> February, 2021.

To

All the CCAs

Sub : Treatment of promotion to the grade of OS/Steno Grade I for the purpose of determining MACP entitlements.

Madam/Sir,

I am directed to refer to the subject cited above and to say that the matter relating to the treatment of promotion to the grade of OS/Steno Grade I for the purpose of determining MACP entitlement was referred to DoP&T for their advice on the following points:

- (1) Whether promotion to the Grade of OS/Steno Grade I allowed after 01.01.2006 but before the notification of the Revised Pay Rules 2008(notifies on 29.08.2008) will be ignored for the purpose of determining MACP entitlement.
- (2) Whether similar promotion allowed after notification of Revised Pay Rules 2008 due to pendency of merger of posts in the same Grade Pay and framing of common RRs on merged posts, will be ignored for the purpose of determining MACP.
- (3) Whether the grant of one increment on such promotions will have any implication in determining MACP entitlements of the concerned employee.

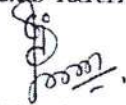
2. The matter has been examined by the DoP&T in consultation with the D/o Expenditure and it has been clarified that the promotion earned by employee, even though in the same Grade Pay as both the feeder grade and promotional grade are in the same Grade Pay, entails the benefit of pay fixation under Rule 13 of CCS(RP) Rules, 2008. Thus, it cannot be said that the employee has stagnated in a particular grade for 10 years or more in order to be eligible for financial upgradation under MACP Scheme. Therefore, the promotion earned to the higher grade with the same Grade Pay shall count as an offset for determining, his eligibility of financial upgradation under MACP Scheme. Accordingly, the next financial upgradation under MACPS would become due only if the employee stagnates in that promotional grade for 10 or more years or has also rendered overall regular service of 20/30 years, subject to fulfilment of other eligibility conditions prescribed under MACPS for further financial upgradation.

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02/02/2021

3. Further, the promotion to the Grade of OS/Steno Grade I allowed after 01.01.2006 but before the notification of the Revised Pay Rules 2008(notifies on 29.08.2008) shall not be ignored for the purpose of determining MACP entitlement in terms of para 8.1 of Annexure I to DoP&T's O.M no. 35034/3/2008-Estt.(D) dated 19.05.2009 on the subject, 'Modified Assured Career Progression Scheme (MACPS) for the Central Government Civilian Employees'.

4. The aforementioned clarifications from the DoP&T may be implemented in treatment of promotion to the grade of OS/Steno Grade I for the purpose of determining MACP entitlements.

Yours faithfully,



(Jati Singh Meena)

Under Secretary to the Govt. of India

Telefax : 011-23741823