

By Speed Post

F.No.A-26017/10/2015-Ad.IX  
 Government of India  
 Ministry of Finance  
 Department of Revenue  
 Central Board of Direct Taxes  
 (Ad.IX Section)

Room No. 460, 4<sup>th</sup> Floor,  
 Samrat Hotel, New Delhi-110021

Dated, the 17<sup>th</sup> May, 2017

To

The Principal Chief Commissioner of Income Tax,  
 West Bengal & Sikkim Region (Pers. Section),  
 Aayakar Bhawan,  
 P-7, Chowringhee Square,  
Kolkata-700069 (West Bengal).

Subject:- Treatment of promotion to the Grade of Office Supdt. (OS)/Steno  
 Gr. I for the purpose of determining MACP entitlements.

Sir,

I am directed to refer your letter vide F.No.1E/04/2014-15/MACP(Sub) dated 31<sup>st</sup> January, 2017 on the above subject. The matter was referred to Pr Chief Controller of Accounts (CBDT), 9<sup>th</sup> Floor, Lok Nayak Bhawan, New Delhi for seeking their opinion. The opinion of Pr. CCA, New Delhi received in the Board vide their letter No. Pr.CCA/CBDT/Admin EP&P/Promotion/MACP/IT Dept/2016/62 dated 25.04.2017 which is in line with the opinion of DoPT given earlier, is enclosed herewith for your information and necessary action in the matter.

Yours faithfully,

Encl. :- As above

*Nirbhaj Singh*  
 (Nirbhaj Singh)  
 Under Secretary to the Govt. of India  
 Tel. 24122761

nirbhajisinh57@gmail.com



OFFICE OF THE PRINCIPAL CHIEF CONTROLLER OF ACCOUNTS  
CENTRAL BOARD OF DIRECT TAXES  
9<sup>TH</sup> FLOOR, LOK NAYAK BHAWAN, KHAN MARKET  
NEW DELHI - 110 003.  
Phone Nos. 24615617, 24622002, Fax Nos. 24698279, 24615617

No. Pr.CCA/CBDT/Admin EP&P/Promotion /MACP/IT Dept/2016/100

Dated: 25-04-2017

To  
Nirbhay Singh, Under Secretary  
Ministry of Finance, Department of Revenue,  
CBDT (Ad. IX Section),  
Room No. 460, 4<sup>th</sup> floor,  
Samrat Hotel, New Delhi-110021

25 APR 2017

Subject: Treatment of promotion to the Grade of Office Supdt, (OS)/Steno Gr.1 for the purpose of determining MACP entitlements.

Sir

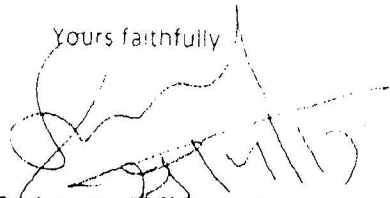
Please refer to your Office letter no. F.No. A-26017/10/2015-Ad IX. in this regard DoPT has clarified the following:-

*'Promotions earned/up gradations granted under the ACP scheme in the past to those grades which now carry the same grade pay due to merger of pay scales/up gradation of posts recommended by the sixth pay commission shall be ignored for the purpose of granting up gradations under Modified ACPs.*

The doubt expressed by the Administrative Department has already been clarified in the illustrations of the above mentioned Para 5 of Annexure -1 of MACP Scheme.

This issues with the approval of the Competent Authority.

Yours faithfully

  
Sr. Accounts Officer (EP&P)

Enclosures: File No. A26017/10/2015.Ad IX