



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 25<sup>th</sup> April, 2016

✓ To

The Principal Chief Commissioner of Income Tax,  
West Bengal & Sikkim,  
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 to letter No.IE-404/2014-15/MACP/2726 dated 29<sup>th</sup>  
May, 2015 Principal Chief Commissioner of Income Tax, West Bengal & Sikkim,  
Kolkata-700069 addressed to Pr.DGIT(HRD) on the above noted subject. The  
matter was referred to the Department of Personnel and Training for clarification.  
The DOP&T has clarified as under:-

“Promotions earned/upgradations granted under the ACP scheme in the  
past 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 shall be ignored for the purpose of granting upgradations  
under Modified ACPs”.

Keeping in view of the above it is clarified to take appropriate action as per  
DoP&T advice.

Yours faithfully,

*Nirbhai Singh*  
(Nirbhai Singh)

Under Secretary to the Govt. of India

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Copy to:-

All Pr.CCITs(CCAs)/DGITs. for information and necessary action at their  
end.

*Dr. H. (Pers.)*

*[Signature]*

*[Signature]*  
(Nirbhai Singh)

Under Secretary to the Govt. of India