F. No. A-23011/25/2015-Ad.IIA Government of India Ministry of Finance Department of Revenue Central Board of Indirect Taxes and Customs

New Delhi, 13th May, 2020.

To,

All Pr. Chief Commissioner/Pr. Director General under CBIC All Chief Commissioner/Director General under CBIC All Pr. Commissioner/Commissioner under CBIC

Subject: Filing Transfer Petitions before the Hon'ble CAT, PB, New Delhi for transferring all cases to the Hon'ble CAT, PB, New Delhi pending before the different Tribunal filed by Superintendents/Assistant Commissioner for grant of 3rd MACP in the grade pay of Rs.6600/-(pre-revised) -reg.

Sir.

I am directed to say that the Board have been receiving a number of cases filed in the different Benches of the Hon'ble Tribunal on the issue of grant of 3rd financial upgradation under MACP Scheme to Superintendents, who were granted Non-Functional Grade Pay in GP of Rs. 5400/in PB-2.

- Briefly, a number of Superintendents were wrongly granted 3rd financial upgradation under MACP Scheme in the grade pay of Rs. 6600/- by many Commissionerates without counting NFG granted to them as one financial upgradation under MACP Scheme despite CBIC/DOPT's earlier clarifications in the matter. This was an administrative error by field offices and the up-gradation wrongly granted needed to be withdrawn. Consequent upon the direction of the Hon'ble High Court of Madras vide Order dated 08.12.2014 in Writ Petition No. 19024 of 2014(Sh. R. Chandrasekaran Vs. UOI & Ors), the matter of counting of Non-Functional Grade Pay as one financial upgradation was again examined in the Board in consultation with DOPT and it was clarified vide Board's letter F.No.A-23011/25/2015-Ad.IIA dated 20.06.2016 that Non-Functional Grade Pay of Rs. 5400/granted to Superintendents needs to be counted as one financial upgradation for the purpose of MACP Scheme. After issuance of CBIC's clarification dated F.No.A-23011/25/2015-Ad.IIA dated 20.06.2016, Commissionerates have been withdrawing grade pay of Rs. 6600/- erroneously granted to them. Aggrieved by this action, many Superintendents have filed cases in various Tribunals.
- As the subject matter of litigation on each of above such cases are same and in order to have a uniform decision in the matter, the proposal for filing Transfer Petitions before the Hon'ble CAT, PB, New for transferring all such cases to the Hon'ble CAT, PB, New Delhi is under consideration of the Board. In order to file transfer Petitions, all field formations under CBIC are requested to furnish the latest status of such cases to the Board which pending throughout different Zones in following formats:

| | Petitioners/ Respondents | Whether Reply filed | Interim order any | | Concerned Commissionerate |
|--|-----------------------------|---------------------------|-------------------------|--|------------------------------|
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- The above requisite information in the prescribed format as indicated above may be forwarded to the Board latest by 31st May, 2020 positively.
- 5. This issues with the approval of Chairman, CBIC.

Yours faithfully,

Under Secretary to the Government of India Tele: 011-23095528

Copy to: DG, System for the uploading on CBIC website.