

No.G.12011/FD/F3/A2/2018
GOVERNMENT OF PUDUCHERRY
FINANCE DEPARTMENT

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Puducherry, dt.21.12.2022

I.D.NOTE / OFFICE MEMORANDUM

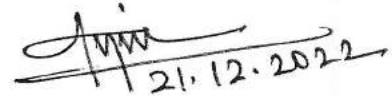
Sub: Finance Department – Orders of Government of India - Communicated.

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Copies of the Notification/Office Memoranda on the subject indicated below are communicated for implementation in the UT of Puducherry.

Reference: No. & Date	Issued by	Subject
Notification No.G.S.R.96 dated 15 th June 2022	Government of India, Ministry of Personnel, PG & Pensions, Department of Pensions & Pensioners' Welfare, New Delhi	Amendments to Rule 7, 8 & 10 of the General Provident Fund (Central Service) Rules, 1960.
O.M.No.3/6/2021-P&PW(F) dt:11 th October 2022	Government of India, Ministry of Personnel, PG & Pensions, Department of Pensions & Pensioners' Welfare, New Delhi	Ceiling of ₹5 Lakh on subscription to General Provident Fund (GPF) in a financial year – reg.
O.M.No.3/13/2022-P&PW(F) (8353) dated 2 nd November 2022	Government of India, Ministry of Personnel, PG & Pensions, Department of Pensions & Pensioners' Welfare, New Delhi	Ceiling of ₹5 Lakh on subscription to General Provident Fund (GPF) in a financial year – Instructions Reg.

//BY ORDER//


21.12.2022

(ARJUN RAMAKRISHNAN)

UNDER SECRETARY TO GOVT. (FINANCE)

To

All Secretaries to Government/All Secretariat Departments/
All Heads of Departments/Offices.

Copy to:

1. The Director of Accounts and Treasuries, Puducherry
2. The Dy. Director of Accounts and Treasuries, Karaikal/Mahe/Yanam.
- 3.The Director, Information & Technology Department,
Puducherry - **to upload the O.M. in State Web Site.**
- 4.The Web Site of Finance Department.

6. का.आ.146, तारीख 20.03.1993
7. का.आ.377, तारीख 10.02.1996
8. का.आ.379, तारीख 10.02.1996
9. का.आ.3228, तारीख 23.11.1996
10. का.आ.826, तारीख 25.04.1998
11. का.आ.2500, तारीख 05.12.1998
12. का.आ.2690, तारीख 16.09.2003
13. का.आ.1485(अ), तारीख 30.12.2003
14. का.आ.3682, तारीख 15.10.2005
15. का.आ.1529, तारीख 06.06.2009
16. का.आ.2689, तारीख 22.09.2009
17. का.आ.2869, तारीख 03.10.2010
18. का.आ.3091, तारीख 25.09.2012
19. का.आ.234(अ), तारीख 28.03.2014

MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSIONS

(Department of Pension and Pensioners' Welfare)

New Delhi, the 15th June, 2022

G.S.R. 96.—In exercise of the powers conferred by the proviso to article 309 and clause (5) of article 148 of the Constitution, and after consultation with the Comptroller and Auditor-General of India in relation to persons serving in the Indian Audit and Accounts department, the President hereby makes the following rules further to amend the General Provident Fund (Central Services) Rules, 1960, namely:—

1. Short title and commencement.—(1) These rules may be called the General Provident Fund (Central Services) Amendment Rules, 2022.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the General Provident Fund (Central Services) Rules, 1960 (herein after referred to as the said rules) In rule 7, in sub-rule (1), after the second proviso, the following proviso shall be inserted, namely:—

“Provided that the sum of the monthly subscriptions during a financial year together with the amount of arrear subscriptions deposited in that financial year shall not exceed the limit as specified in the second proviso to clause (b) of sub-rule (1) of rule 8,.

3. In rule 8 of the said rules —

(a) in sub-rule(1), in clause(b), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that the sum of monthly subscriptions in a financial year shall not exceed the threshold limit referred to in sub-clause (i) of clause (c) of the Explanation below sub-rule (2) of rule 9D of the Income Tax Rules, 1962”;

(b) in sub-rule(4),—

(1) The first proviso shall be omitted;

(2) In the second proviso, the word ‘further’ shall be deleted;

(c) after sub-rule (4), the following sub-rule shall be inserted, namely:—

“(5) The amount of subscription fixed under sub-rule(3) or reduced or enhanced under sub-rule (4) shall be subject to the minimum and maximum limits specified in sub-rule(1)”;

(d) in rule 10 of the said rules in sub-rule (3), after the proviso, the following proviso shall be inserted, namely:-

“Provided further that the sum of the monthly subscriptions during a financial year together with arrears of subscription and the interest thereon recovered in that financial year shall, in no case, exceed the limit as specified in the second proviso to clause (b) of sub-rule (1) of rule 8”.

[F. No.3/6/2021-P&PW (F)]

SANJOY SHANKAR, Dy. Secy.

Note: - The principal rules were furnished in the Gazette of India, vide notification S.O. 3000, dated the 1st December 1960 and last amended vide number G.S.R 234 (E), dated the 28th March 2014.

1. SO No 1814 dated 18.06.1988
2. SO No 2002 dated 02.09.1989
3. SO No 710 dated 04.03.1990
4. SO No 3006 dated 17.11.1990
5. SO No 3272 dated 08.12.1990
6. SO No 146 dated 20.03.1993
7. SO No 377 dated 10.02.1996
8. SO No 379 dated 10.02.1996
9. SO No 3228 dated 23.11.1996
10. SO No 826 dated 25.04.1998
11. SO No 2500 dated 05.12.1998
12. SO No 2690 dated 16.09.2003
13. SO No 1485 (E) dated 30.12.2003
14. SO No 3682 dated 15.10.2005
15. SO No 1529 dated 06.06.2009
16. SO No 2689 dated 22.09.2009
17. SO No 2869 dated 03.10.2010
18. SO No 3091 dated 25.09.2012
19. SO No 234 (E) dated 28.03.2014

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B. Vennila
21.12.2022

(B. VENNILA)

Superintendent
Finance Department
Puducherry

F.No. 3/6/2021-P&PW (F)
Government of India
Ministry of Personnel, PG & Pensions
Department of Pension & Pensioners' Welfare

3rd Floor, Lok Nayak Bhawan
Khan Market, New Delhi-110 003
dated: 11.10.2022

Office Memorandum

Subject:- Ceiling of Rs. 5 Lakh on subscription to General Provident Fund (GPF) in a financial year- regarding.

In accordance with General Provident Fund (Central Service) Rules, 1960, the amount of subscription to the GPF in respect of a subscriber, shall not be less than 6% of the emoluments and not more than total emoluments of the subscriber. However, there was no ceiling on the total amount of subscription of a subscriber into his GPF account in a financial year.

2. Rules 7, 8 & 10 of the General Provident Fund (Central Service) Rules, 1960 have been amended vide Notification No. G.S.R. 96 dated 15.06.2022. As per the said Notification dated 15.06.2022, the sum of the monthly subscription by a subscriber under the GPF during a financial years together with the amount of arrear subscriptions deposited in that financial year shall not exceed the threshold limit (at present Rupees Five Lakh) referred to in sub clause (i) of clause (c) of the Explanation below sub rule (2) of the rule 9D of the Income Tax Rules, 1962 [as inserted vide Notification No. G.S.R. 604 (E) dated 31.08.2021 of Ministry of Finance, Department of Revenue (Central Board of Direct Taxes)].

3. All Ministries/Departments are requested that the above amended provisions of the GPF Rules, 1960 regarding limit of subscription under GPF in a financial year by a subscriber may be given wide publicity to all Government servants and, more particularly, to the personnel dealing with the GPF matters in the Ministry/Department and attached/subordinate offices there-under, for strict implementation.



(Vishal Kumar)

Under Secretary to the Govt of India
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All Ministries/Departments/Organisations
(as per standard list)

B. Vennila
21.12.2022

(B. VENNILA)
Superintendent
Finance Department
Puducherry

F. No. 3/13/2022-P&PW(F) (8353)
Government of India
Ministry of Personnel, PG & Pensions
Department of Pension & Pensioners' Welfare
3rd Floor, Lok Nayak Bhawan
Khan Market, New Delhi-110 003
dated: 02.11.2022

Office Memorandum

Subject:- Ceiling of Rs. 5 Lakh on subscription to General Provident Fund (Central Services) in a financial year- instructions regarding.

The undersigned is directed to say that in accordance with the General Provident Fund (Central Services), Rules, 1960, the amount of subscription to the GPF in respect of a subscriber, shall not be less than 6% of the emoluments and not more than total emoluments of the subscriber. Rules 7, 8 & 10 of the General Provident Fund (Central Services) Rules, 1960 were amended vide Notification No. G.S.R. 96 dated 15.06.2022. As per the said Notification dated 15.06.2022, the sum of the monthly subscription by a subscriber under the GPF during a financial year together with the amount of arrear subscriptions deposited in that financial year shall not exceed the threshold limit (at present Rupees Five Lakh) referred to in sub clause (i) of clause (c) of the Explanation below sub rule (2) of the rule 9D of the Income Tax Rules, 1962 [as inserted vide Notification No. G.S.R. 604 (E) dated 31.08.2021 of Ministry of Finance, Department of Revenue (Central Board of Direct Taxes)].

2. Further, instructions have been issued vide this Department's OM No 3/6/2021-P&PW (F) dated 11.10.2022 for strict implementation of the above amended provisions of the General Provident Fund (Central Services), Rules, 1960.

3. References have been received in this Department seeking advice as to how the GPF subscription is to be regulated in the case of those Government servants in which cases the total subscription of GPF in the current financial year (i.e 2022-23) has already exceeded the limit of Rupees Five Lakh or is likely to exceed this limit even with the minimum subscription of 6% of emoluments prescribed under General Provident Fund (Central Services), Rules, 1960.

4. The amendment Notification limiting the maximum annual GPF subscription was issued on 15.06.2022. A situation of annual total subscription exceeding the limit of Rupees Five Lakh in the current financial year would not have arisen if appropriate steps were taken immediately after the issue of the above amendment notification. However, keeping in view the difficulties being faced by the Ministries/Departments, the matter has been examined and the following further instructions are issued in this regard:

(a) In the case of those Government servants, whose GPF subscription during the current financial year (i.e. 2022-23) has already exceeded the threshold limit of Rs. 5 lakhs, no further deduction of GPF subscription may be made from their salary in the current financial year. In those cases, the provision regarding minimum monthly subscription of 6% of the emoluments shall be deemed to have been relaxed.

(b) In the case of those Government servants, whose GPF subscription during the current financial year (i.e. 2022-23) has not yet reached/exceeded the threshold limit of Rs. 5 lakh, further deductions towards GPF subscriptions during the current financial year may be phased out in such a manner that the total subscription during the current financial year does not exceed Rs. 5 lakh. In cases where the total contribution is likely to exceed Rs. 5 lakh even with minimum monthly subscription of 6% of the emoluments, deduction of GPF subscription from the salary may be stopped as soon as the total contribution in the current financial year reaches Rs. 5 lakh. In such cases also, the provision regarding minimum monthly subscription of 6% of the emoluments shall be deemed to have been relaxed.

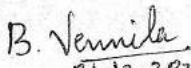
5. All Ministries/Departments are requested to bring the above instructions to the notice of the all concerned for strict compliance.


(Vishal Kumar)

Under Secretary to the Govt of India

All Ministries/Departments/Organisations
(as per standard list)

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21.12.2022
(B. VENNILA)

Superintendent
Finance Department
Puducherry