No.F.1(13)/DOT/2022/Part-I//207-1305. GOVERNMENT OF TRIPURA FINANCÉ DEPARTMENT

Dated, the, 22/11/2022

MEMORANDUM

General Provident Fund (Central Services) Amendment Rules, 2022 in connection with Ceiling of Rs. 5 lakh on subscription to General Provident Fund (GPF) in a financial year as received from Office of the Accountant General (A&E), Tripura, Agartala, vide File No.GPF(EDP)/Policy File/2022/22534, dated, 07/11/2022 (enclosed) along with Office Memorandum vide F.No.3/6/2021-P & PW(F), dated, 11/10/2022 (enclosed) issued by Ministry of Personnel, PG & Pensions, Department of Pension & Pensioner's Welfare, Government of India, clarifying the measures to be taken by all DDO and all concerned, The above referred communications are self explanatory.

This is for doing the needful by all concerned.

(A.Sarkar)
Additional Secretary
Government of Tripura

Enclo:-As stated.

Copy to:-

- 1. All Head of Departments, Government of Tripura for kind information & necessary action.
- 2. All District Magistrate & Collectors, Tripura for kind information & necessary action.
- 3. All Treasury/Sub- Treasury Officers for kind information & necessary action.
- 4. All Head of Offices & DDO's for kind information & necessary action.



SFEED POST

महालेखाकार का कार्यालय (लेखा एवं हक) त्रिपुरा, अगरतला Office of the Accountant General (A&E) 'Tripura, Agartala – 799006

Phone: 0381-2350139; FAX: 0381-2350103 e-mail: agaetripura@cag.gov.in

S a mp an algorithms.

File No.GPF(EDP)/Policy File/2022/22534

To
The Secretary Finance
Department of Finance
Govt. Of Tripura
New Secretariate Building
Capital Complex, Agartala
Tripura west.

Dated: 07.11.2022

0 9 NOV 2022

Subject:- General Provident Fund (Central Services) Amendment Rules 2022.

Sir,

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In inviting a reference to the subject cited above, I am to forward herewith the copies of Office Memorandum No.F.No.3/6/2021-P&PW(F) dt.11.10.2022 & OM No.F3/13/2022-P&PW(F) (8353) dt.02.11.2022 alongwith Gazette Notification received from Government of India, Ministry of Personnel, PG & Pensions, Department of Pension & Pensioners' Welfare, New Delhi regarding ceiling of Rs.5 Lakh on subscription to GPF in a Financial Year for necessary implementation.

Thanking you.

Yours faithfully,

Deputy Accountant General

O'mulat or

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

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



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)



The Gazette of India

सी.जी.-डी.एत.-सा.-21072022-237410 CG-DL-W-21072022-237410

प्राधिकार से प्रकाशित PUBLISHED BY AUTHORITY साप्ताहिक WEEKLY

सं. 25] No. 25] नई दिल्ली, जुलाई 10- जुलाई 16, 2022, शनिवार/आपाद 19-आपाद 25, 1944

NEW DELHI, JULY 10—JULY 16, 2022, SATURDAY/ASADHA 19—ASADHA 25, 1944

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह पृथक संकलन के रूप में रखा जा सके Separate Paging is given to this Part in order that it may be filed as a separate compilation

> भाग II—खण्ड 3—उप-खण्ड (i) PART II—Section 3—Sub-section (i)

भारत सरकार के मंत्रालयों (रक्षा मंत्रालय को छोड़कर) और केन्द्रीय अधिकारियों (संघ राज्य क्षेत्र प्रशासनों को छोड़कर) द्वारा विधि के अंतर्गत बनाए गए और जारी किए गए साधारण सांविधिक नियम (जिनमें साधारण प्रकार के आदेश, उप-नियम आदि सम्मिलित हैं)

General Statutory Rules (Including Orders, Bye-laws etc. of a general character) issued by the Ministries of the Government of India (other than the Ministry of Defence) and by the Central Authorities (other than the Administrations of Union Territories)

कार्मिक, लोक शिकायत और पेंशन मंत्रालय (पेंशन और पेंशनभोगी कल्याण विभाग)

नई दिल्ली, 15 जून, 2022

सा.का.िन. 96.—राष्ट्रपति, संविधान के अनुच्छेद 309 के परंतुक और अनुच्छेद 148 के खंड (5) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, और भारतीय लेखा परीक्षा और लेखा विभाग में कार्यरत व्यक्तियों के संबंध में भारत के नियंत्रक महालेखापरीक्षक से परामर्श करने के पश्चात्, सामान्य भविष्य निधि (केंद्रीय सेवाएं) नियमावली, 1960 में और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं, अर्थात्:—

- 1. संक्षिप्त नाम और प्रारंभ (1) इक नियमों का संक्षिप्त नाम सामान्य भविष्य निधि (केंद्रीय सेवाएं) संशोधन नियमावली, 2022 है।
 - (2) ये राजपत्र में उनके प्रकाशन की तारीख को प्रवृत्त होंगे।
- 2. सामान्य भनिष्य निधि (केंद्रीय सेवाएं) नियमावली, 1960 में, (जिसे इसमें इसके पश्चात् उक्त नियम कहा जाएगा) नियम 7 में, उप-नियम (1) में, द्वितीय परंतुक के पश्चात्, निम्नलिखित परंतुक को अंत: स्थापित किया जाएगा, अर्थात्:—

"परंतु यह कि वित्तीय वर्ष के दौरान मासिक अंशदान का योग उस वित्तीय वर्ष में जमा की गई वकाया अंशदान की रकम के साथ नियम 8 के उप-नियम (1) के खंड (ख) के दूसरे परंतुक में विनिर्दिष्ट सीमा से अधिक नहीं होगा।

- 3. उक्त नियमों के नियम 8 में-
 - (क) उप-नियम (1) में, खंड (ख) में, परंतुक के पश्चात्, निम्नलिखित परंतुक को अंत: स्थापित किया जाएगा, अर्थात्-

"परंतु यह और कि वित्तीय वर्ष में मासिक अंशदान का योग आयकर नियमावली, 1962 के नियम 9घ के उप-नियम (2) के नीचे दिए स्पष्टीकरण के खंड(ग) के उप-खंड(i) में दी गई सीमा से अधिक नहीं होगा।";

- (ख) उप-नियम (4) में,-
 - (1) प्रथम परंतुक का लोप किया जाएगा।
 - (2) द्वितीय परंतुक में, और' शब्द की हटाया जाएगा।
- (ग) उप-नियम (4) के पश्चात, निम्नलिखित उप-नियम को अंतः स्थापित किया जाएगा, अर्थात्:—
 "(5) उप-नियम (3) के अधीन निर्धारित या उप-नियम (4) के तहत घटाई या बढ़ाई गई अंशदान की रक्तम
 उप-नियम (1) में विनिर्दिष्ट न्यूनतम और अधिकतम सीमाओं के अध्यधीन होगी";
- (घ) उप-नियम (3) में उक्त नियमों के नियम 10 में, परंतुक के पश्चात, निम्नलिखित परंतुक को अंत: स्थापित किया जाएगा, अर्थात्:—

"परंतु यह और कि वित्तीय वर्ष के दौरान मासिक अंशदान की रकम का योग उस वित्तीय वर्ष में अंशदान की वकाया रकम और वसूल किए गए ब्याज के साथ नियम 8 के उप-नियम (1) के खंड (ख) के दूसरे परंतुक में विनिर्दिष्ट सीमा से किसी भी दशा में अधिक नहीं होगा"।

[फा. सं. 3/6/2021- पी & पी डब्ल्यू (एफ)] संजय शंकर, उप संज्ञिव

टिप्पणी: मूल नियम भारत के राजपत्र में अधिसूचना का.आ. 3000, तारीख 1 दिसंबर, 1960 द्वारा प्रकाशित किए गए थे और अंतिम बार संख्याक सा.का.नि. 234(अ), तारीख 28 मार्च, 2014 द्वारा संशोधित किए गए।

- 1. को.आ.1814, तारीख 18.06.1988
- 2. का.आ.2002, तारीच 02.09.1989
- 3. को.आ.710, तारीख 04.03.1990
- 4. का.आ.3006, तारीख 17.11.1990
- 5. का.आ.3272, तारीख 08.12.1990



603

- 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
- का.आ.3091, तारीख 25.09.2012 18.
- का.आ.234(अ), तारीख 28.03.2014 19.

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 here by makes the following rules further to amend the General Provident Fund (Central Services) Rules, 1960, namely:-

- 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.
- In the General Provident Fund (Central Services) Rules, 1960 (herein after referred to as the said rules) In rule7, 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,.

- In rule 8 of the said rules -3.
 - in sub-rule(1), in clause(b), after the proviso, the following proviso shall be inserted, namely:— (a)

"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";

- in sub-rule(4),— (b)
 - The first provise shall be omitted; (1)
 - In the second proviso, the word 'further' shall be deleted; (2)
- after sub-rule (4), the following sub-rule shall be inserted, namely:-(c)

- "(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.

- SO No 1814 dated 18.06.1988
- 2. SO No 2002 dated 02.09.1989
- SO No 710 dated 04.03.1990
- SO No 3006 dated 17.11.1990
- SO No 3272 dated 08.12.1990
- SO No 146 dated 20,03.1993
- SO No 377 dated 10.02.1996
- SO No 379 dated 10.02.1996
- 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 3091dated 25.09.2012
- 19. SO No 234 (E) dated 28.03.2014