



No.11/150/2022-1FR/25269

To

1. The Chief Secretary to Govt. Haryana.
2. All the Administrative Secretaries to Govt. Haryana.
3. All Head of Departments.
4. The Registrar General, Punjab and Haryana High Court Chandigarh
5. All the Commissioners of Divisions, Ambala, Karnal, Faridabad, Gurguram, Hisar and Rohtak.
6. All Deputy Commissioner and Sub Divisional Officers (Civil) in Haryana

Dated : 08.02.2023

Subject: Ceiling of Rs.Five Lakh on subscription to General Provident Fund in a Financial Year – instructions regarding.

Sir/Madam,

I have been directed to invite your attention to the Gazette Notification of Govt. of India, Ministry of Personnel, Public Grievances and Pensions (Deptt. of Pension & Pensioners' Welfare) bearing No. G.S.R.96, dated 15.6.2022 vide which an annual ceiling of Rs. Five Lakh only (including monthly subscriptions and arrears of subscriptions, if any) has been fixed for the total amount of subscription in a financial year on General Provident Fund for Central Government employees and the General Provident Fund (Central Services) Rules, 1960 have been accordingly amended. This ceiling has been fixed/GPF Rules have been so amended following an amendment dated 31.8.2021 having been made by the Govt. of India in the Income Tax Rules, 1962 vide which annual ceiling of Rs. Five Lakh only (monthly subscription and arrears of subscription, if any) has been fixed for total subscription on GPF and other recognized Provident Funds for earning non-taxable interest. The purpose of this amendment is that the interest accrued on the subscription beyond Rs. Five Lakh only shall be chargeable to Income Tax.

In view of the above, the existing Rule 22 of HCS (GPF) Rules, 2016 which deals with the rate/ceiling of subscription is required to be amended accordingly for which requisite process has already been undertaken. Since, the amendment as such shall take its own time in due course and the current financial year 2022-23 is nearing its end, therefore, in order to comply with the inherent provision in the remaining part of current financial year 2022-23, it has been decided as under:-

- i) There may be chances that some employees might have crossed the proposed ceiling of Rs.Five Lakh only during current financial year. In these cases, no further subscription to their respective GPFs shall be made by the respective DDOs in the remaining pay months of current financial year 2022-23. In such cases, the minimum subscription of 8% of basic pay, as per Rule 22 ibid shall be deemed to have been relaxed.
- ii) In the cases of all other employees, it will be ensured by the respective DDOs that their total annual subscription should not exceed Rs. Five Lakh in the current financial year 2022-23. In such cases, the minimum subscription of 8% of basic pay, as per Rule 22 ibid shall be deemed to have been relaxed.
- iii) O/o Pr. AG (A&E), Haryana as well as NIC (HRMS) i.e.-salary) will do necessary updation in the relevant software accordingly.



= 2 =

A copy each of Gazette Notification bearing No. G.S.R. 604(E), dated 31.8.2021 issued by the Ministry of Finance (Deptt. of Revenue/Central Board of Direct Taxes) and Gazette Notification bearing No. 96, dated, 15.6.2022 issued by the Ministry of Personnel, Public Grievances and Pensions (Deptt. of Pension and Pensioners' Welfare) and subsequent OMs/Clarifications bearing No. 3/6/2021-P&W(F), dated 11.10.2022 and No.3/13/2022-P&PW(F) (8353) dated 02.11.2022 issued on this subject is attached herein for ready reference.

Copy of this order may be downloaded from the official website of the Finance Department i.e. www.finhry.gov.in.


Special Secretary Finance

for Additional Chief Secretary to Government Haryana
Finance Department

Endst.No.11/150/2022-1FR/25269

Dated : 08.02.2023

A copy is forwarded to the Chief Principal Secretary, Principal Secretary, Additional Principal Secretary/Officers on Special Duty/Senior Secretaries/ Secretaries/ Private Secretaries for kind information of Hon'ble Chief Minister, Deputy Chief Minister and Ministers of Haryana State.


Special Secretary Finance

for Additional Chief Secretary to Government Haryana
Finance Department

To

The Chief Principal Secretary, Principal Secretary, Additional Principal Secretary/ Officers on Special Duty/Senior Secretaries/Secretaries/Private Secretaries for kind information of Hon'ble Chief Minister, Deputy Chief Minister and Ministers of Haryana State.

U.O.No.11/150/2022-1FR/25269

Dated : 08.02.2023

Endst.No.11/150/2022-1FR/25269

Dated : 08.02.2023

A copy is forwarded to the following for information and necessary action:-

1. Pr. Accountant General (A&E), Haryana, Chandigarh w.r.t. letter bearing No. Fund-1/22-23/Amendment GPF Rules/Corre. with Finance Deptt./936, dated 15.11.2022.
2. The Director, Treasuries & Accounts Department (DMC Cell), Haryana, Chandigarh.
3. SIO (NIC), 9th Floor, Haryana Civil Secretariat, Chandigarh.


Special Secretary Finance

for Additional Chief Secretary to Government Haryana
Finance Department


 सत्यमेव जयते
भारत का राजपत्र
The Gazette of India

सी.जी.-डी.एल.-अ.-31082021-229312
CG-DL-E-31082021-229312

वसाधारण
EXTRAORDINARY

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

आधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 490]
No. 490]

नई दिल्ली, मंगलवार, अगस्त 31, 2021/भाद्र 9, 1943
NEW DELHI, TUESDAY, AUGUST 31, 2021, BHADRA 9, 1943

वित्त मंत्रालय

(राजस्व विभाग)

(केन्द्रीय प्रत्यक्ष कर बोर्ड)

अधिसूचना

नई दिल्ली, 31 अगस्त, 2021

आय-कर

सा.का.नि. 604(अ).—केन्द्रीय प्रत्यक्ष कर बोर्ड, आयकर अधिनियम, 1961 (1961 का 43) की धारा 295 के साथ पठित धारा 10 के खंड (11) के पहले परन्तुक और धारा 10 के खंड (12) के पहले परन्तुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आयकर नियम, 1962 का और संशोधन करने के लिए निम्नलिखित नियम बनाता है, अर्थात्:-

1. संक्षिप्त नाम और प्रारंभ.— (1) इन नियमों का संक्षिप्त नाम आयकर (पचीसवाँ संशोधन) नियम, 2021 है।
(2) ये 1 अप्रैल, 2022 से प्रवृत्त होंगे।

2. आयकर नियम, 1962 में नियम 9ग के पश्चात् निम्नलिखित नियम अंतःस्थापित किए जाएंगे, अर्थात्:-

“9घ-- भविष्य निधि या मान्यताप्राप्त उपबंधित निधि में अंशदान से संबंधित कराधेय ब्याज की गणना विनिर्दिष्ट सीमा से अधिक होना - (1) धारा 10 के खंड (11) और (12) के पहले और दूसरे परन्तुक के प्रयोजन के लिए पूर्ववर्ती वर्ष (जिसे इसके पश्चात् इन नियमों में चालू पूर्ववर्ती वर्ष कहा गया है) के दौरान प्रोद्भूत ब्याज के द्वारा

आय की, जिसमें उक्त खंड के अधीन किसी व्यक्ति की कुल आय में सम्मिलित होने से छूट प्राप्त नहीं है, कराधेय अंशदान खाते में पूर्ववर्ती वर्ष के दौरान प्रौद्भूत ब्याज के रूप में संगणना की जाएगी।

(2) उपनियम (1) के अधीन कराधेय की ब्याज की गणना के प्रयोजन के लिए भविष्य निधि खाते में पृथक् खाते पूर्ववर्ती वर्ष 2021-2022 और व्यक्ति द्वारा किए गए कराधेय अंशदान और गैर-कराधेय अंशदान के लिए सभी पश्चात्कर्ती पिछले वर्षों के दौरान रखे जाएंगे।

स्पष्टीकरण :- इस नियम के प्रयोजन के लिए,-

(क) गैर-कराधेय अंशदान खाता निम्नलिखित का संकलित होना, अर्थात्:-

(i) 31 मार्च, 2021 को खाते में अंतिम अतिशेष;

(ii) पूर्व वर्ष 2021-2022 और पश्चात्कर्ती वर्ष के दौरान खाते में किसी व्यक्ति द्वारा किया गया कोई अंशदान जिसमें कराधेय अंशदान खाता शामिल नहीं है; और

(iii) उप-खंड (i) और उप-खंड (ii) पर प्रौद्भूत ब्याज;

जो ऐसे खाते से निक्कासी द्वारा घटा दिया गया, यदि कोई हो

(ख) कराधेय अंशदान खाता निम्नलिखित का संकलित होगा, अर्थात्:-

(i) पूर्ववर्ती वर्ष 2021-22 और पश्चात्कर्ती वर्ष के दौरान खाते में किसी व्यक्ति द्वारा किया गया कोई अंशदान जिसमें अवसीमा का अद्विक्य है; और

(ii) उप-खंड (i) पर प्रौद्भूत ब्याज;

जो ऐसे खाते से निक्कासी द्वारा घटा दिया गया, यदि कोई हो; और

(ग) अवसीमा से अभिप्रेत है:

(i) पांच लाख रूपए, यदि धारा 10 का खंड (10) या (12) का दूसरा परन्तुक लागू होता है; और

(ii) अन्य मामले में दो लाख पचास हजार रूपए।"

[अधिसूचना सं. 95./2021/फा. सं. 370142/36/2021-टीपीएल]

नेहा सहाय, अवर सचिव (कर नीति और विधान प्रभाग)

टिप्पण : मूल नियम, संख्या का.आ. 969(अ) तारीख, 26 मार्च, 1962 द्वारा भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (ii) में प्रकाशित किए गए थे और अधिसूचना संख्या सा.का.नि 578(अ) तारीख 18 अगस्त, 2021 द्वारा अंतिमवार संशोधित किए गए थे।

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 31st August, 2021

INCOME-TAX

G.S.R. 604(E).—In exercise of the powers conferred by the first proviso to clause (11) of section 10 and the first proviso to clause (12) of section 10 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. **Short title and commencement.**—(1) These rules may be called the Income-tax (25th Amendment) Rules, 2021.

(2) They shall come into force on 1st day of April, 2022.

2. In the Income-tax Rules, 1962, after the rule 9C, the following rule shall be inserted, namely:—

“9D. Calculation of taxable interest relating to contribution in a provident fund or recognised provided fund, exceeding specified limit.- (1) For the purposes of the first and second provisos to clauses (11) and (12) of section 10, income by way of interest accrued during the previous year which is not exempt from inclusion in the total income of a person under the said clauses (hereinafter in this rule referred to as the taxable interest), shall be computed as the interest accrued during the previous year in the taxable contribution account.

(2) For the purpose of calculation of taxable interest under sub-rule (1), separate accounts within the provident fund account shall be maintained during the previous year 2021-2022 and all subsequent previous years for taxable contribution and non-taxable contribution made by a person.

Explanation: For the purposes of this rule,—

(a) Non-taxable contribution account shall be the aggregate of the following, namely:—

- (i) closing balance in the account as on 31st day of March 2021;
- (ii) any contribution made by the person in the account during the previous year 2021-2022 and subsequent previous years, which is not included in the taxable contribution account; and
- (iii) interest accrued on sub-clause (i) and sub-clause (ii),

as reduced by the withdrawal, if any, from such account;

(b) Taxable contribution account shall be the aggregate of the following, namely:—

- (i) contribution made by the person in a previous year in the account during the previous year 2021-2022 and subsequent previous years, which is in excess of the threshold limit; and
- (ii) interest accrued on sub-clause (i),

as reduced by the withdrawal, if any, from such account; and

(c) The threshold limit shall mean:

- (i) five lakh rupees, if the second proviso to clause (11) or clause (12) of section 10 is applicable; and
- (ii) two lakh and fifty thousand rupees in other cases.”

[Notification No. 95/2021/ F. No. 370142/36/2021-TPL]

NEHA SAHAY, Under Secy. (Tax Policy and Legislation Division)

Note : The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) vide number S.O. 969(E) dated 26th March, 1962 and were last amended vide notification number G.S.R. 578(E) dated 18th August, 2021.



भारत का राजपत्र

The Gazette of India

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

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY
साप्ताहिक
WEEKLY

सं. 25] नई दिल्ली, जुलाई 10—जुलाई 16, 2022, शनिवार/आषाढ़ 19—आषाढ़ 25, 1944
No. 25] 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.नि. 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 (केन्द्रीय सेवाएं) नियमावली, 1960 में और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं, अर्थात्:—

1. संक्षिप्त नाम और प्रारंभ - (1) इन 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 भविष्य 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 अंतः स्थापित किया जाएगा, अर्थात्:—

"परंतु यह कि वित्तीय वर्ष के दौरान मासिक अंशदान का योग उस वित्तीय वर्ष में जमा की गई बकाया 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 अंतः 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 को हटाया जाएगा।

(ग) उप-नियम (4) के पश्चात्, 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 रकम उप-नियम (1) में विनिर्दिष्ट न्यूनतम और अधिकतम सीमाओं के अध्येधीन होगी";

(घ) उप-नियम (3) में उक्त नियमों के नियम 10 में, परंतुक के पश्चात्, निम्नलिखित परंतुक को अंतः स्थापित किया जाएगा, अर्थात्:—

"परंतु यह और कि वित्तीय वर्ष के दौरान मासिक अंशदान की रकम का योग उस वित्तीय वर्ष में अंशदान की बकाया 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 सचिव

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

6. का.आ.145, 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 here by 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 (1) 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 15.09.2003
13. SO No 1485 (E) dated 30.12.2003
14. SO No 3682 dated 15.10.2005
15. SO No 1529 dated 05.06.2009
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

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

831

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 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 31.03.2021 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)

11/12

8/12

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.

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(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)