

OFFICE OF THE PRINCIPAL DISTRICT & SESSIONS JUDGE (HQs) DELHI

No. Acctts./HQs/320/PB/Circular/2022/ 44688-948

Dated, Delhi the 18 NOV 2022

As directed, copy of Endorsement No. F.20/07/2022/Finance (Policy)/3598-3600 dated 10.11.2022 issued by the Government of National Capital Territory of Delhi, Finance (Policy) Department, 4th Level, 'A Wing' Delhi Secretariat, I.P. Estate, New Delhi - 110002 forwarded to:

1. PS to the Ld. Principal District & Sessions Judge (HQs), Delhi.
2. PS to the Ld. Principal District & Sessions Judge-cum-Special Judge(PC Act)(CBI), Rouse Avenue District Courts, New Delhi.
3. All the Judicial Officers of Central District, THC, Delhi with the request to circulate the directions to the officials posted under their control.
4. All the Judicial Officers of Rouse Avenue Courts Complex, New Delhi with the request to circulate the directions to the officials posted under their control.
5. All the Sr.A.O. (Judicial)/A.O. (Judicial), Branch In-Charge, Central District, Tis Hazari Courts, Delhi & Rouse Avenue Courts Complex to circulate the directions to the officials posted under their control.
6. Website Committee, THC with the request to upload the circular on official website.
7. The R&I Branch (Central) for uploading on Layers.


(RAJ KUMAR KUNDOO)
Drawing and Disbursing Officer
Accounts Branch(Central)
Tis Hazari Courts, Delhi

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (POLICY) DEPARTMENT
4TH LEVEL, 'A WING' DELHI SECRETARIAT
I.P. ESTATE, NEW DELHI 110002
CD No:- 012707369

No. F. 20/07/2022/Finance (Policy)/ 3598-3600 Dated: 10/11/2022

ENDORSEMENT

The copy of under mentioned Office Memorandum is forwarded herewith for information and necessary action to the following: -

1. All Heads of Department, Govt. of NCT of Delhi.
2. All Pay & Accounts Officers through Principal Accounts Office, Vikas Bhawan, Govt. of NCT of Delhi.
3. All Heads of Autonomous Bodies, Govt of NCT of Delhi.
4. The Commissioner, Municipal Corporation of Delhi, Civic Centre, Minto Road, New Delhi.
5. Chairperson, NDMC, Palika Kendra, New Delhi.
6. Chief Executive Officer, Delhi Cantonment Board, Delhi.
7. CEO, Delhi Urban Shelter Improvement Board, I.P. Estate, New Delhi.
8. Sy. Analyst with the request to upload the same on Website of Finance Department and all the Departments are requested to download the same from Website of Finance Department (No hardcopy of enclosures will be dispatched to any Organisation/Department)
9. Guard File.


(P.V.S.S. Subba Rao)
Joint Secretary (Finance/Policy)

List of paper forwarded

S. No.	Name of the Ministry/ Department	O.M. No. and Date	Subject
1.	Department of Pension & Pensioners' Welfare,	F.No.3/6/2021-P&PW (F) dated 11.10.2022	Ceiling of Rs.5 Lakh on subscription to General Provident Fund (GPF) in a financial year - regarding.
2.	Ministry of Personnel, PG & Pensions, Government of India	F.No.3/13/2022-P&PW(F) (8353) dated 02/11/2022	Ceiling of Rs.5 Lakh on subscription to General Provident Fund (Central Services) in a financial year - instructions regarding.

DDO. Do the needful

19/11/22

Be circulated to all to Subdivisional officers and officials of Central District

18/11/2022

80/c

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)

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

78/c

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)

9/10/22
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