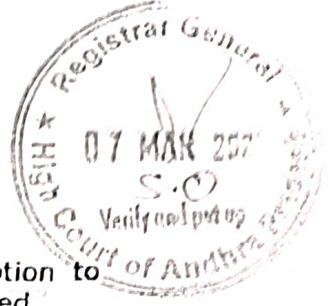




Pensions- Andhra Pradesh General Provident Fund-Ceiling on subscription to Andhra Pradesh General Provident Fund In a Financial Year -Orders - Issued.

FINANCE (HR.III-PENSION, GPF) DEPARTMENT

G.O.Ms.No.122

Dated: 16.11.2023

Read the following:-

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1. Letter No.FM/GL-II/9-3/2022-23/Desp No: 1054, dated 19-12-2022 of Principal Accountant General (A&E).
 2. O.M. vide F.No.3/6/2021-P&PW(F),dated 11-10-2022 of Ministry of Personnel, PG & Pensions, Department of Pension & Pensioners' Welfare, GOI.
 3. O.M. vide F.No.3/13/2022-P&PW(F)(8353), dated 02-11-2022 of Ministry of Personnel, PG & Pensions, Department of Pension & Pensioners' Welfare, GOI.
 4. DTA e-file bearing Computer No.197645.
 5. Notification No.G.S.R.604 (E), dated 31-08-2021 of the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes), GOI.

ORDER:

The Andhra Pradesh General Provident Fund Rules, 1935, provides that the subscription to the General Provident Fund (GPF) shall not be less than 6% of the emolument & not more than total emoluments of the subscriber, with no ceiling on the total amount of subscription in a financial year.

2. In the reference 1st read above, the Principal Accountant General(A&E) has informed that, the Government of India has issued instructions vide the reference 2nd & 3rd read above, regarding the fixation of ceiling of Rs.5 lakhs on subscription to GPF & other Provident Fund in a financial year & that relaxation of minimum monthly subscription of 6% of emolument may be permitted if the GPF subscription during a financial year exceeds the ceiling of Rs.5 lakhs & requested the State Government to issue necessary orders/ guidelines in this regard.

3. In the reference 4th read above, the Director of Treasuries and Accounts has stated that there are instances of annual subscription together with arrears exceeding the aforementioned ceiling of Rs.5.00 lakhs & has requested for similar instructions in respect of employees of the State Government.

4. Government, after careful examination & keeping in view the instructions issued in the reference 5th read above, hereby amend the relevant rule duly prescribing the ceiling for subscription of GPF i.e. that the sum of monthly subscription by a subscriber under the GPF during a financial year together with the amount of arrears subscriptions deposited in that financial year shall not exceed the ceiling of Rs. Five lakhs.

5. Accordingly, the following notification will be published in the Andhra Pradesh Gazette.

12/10/23

NOTIFICATION

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Andhra Pradesh hereby makes the following amendment to the Andhra Pradesh General Provident Fund Rules, 1935 and as amended from time to time.

AMENDMENT

I. In rule 9 of the said rules:-

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 the arrears 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 10".

II. In rule 10 of the said Rules -

(i) In sub rule (1), in clause (b), 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".

(ii) 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)".

(iii) In rule 12 of the said rules:-

in sub-rule (3) 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 10".

6. In accordance with the above provision to the Andhra Pradesh General Provident Fund Rules, 1935, the monthly subscription of an employee may be any sum, not be less than 6% of the emolument or not less than the percentage of the emolument scheduled in clause (b) of sub-rule (1) of rule 10", and not more than total monthly emolument of the subscriber. However, the sum of the monthly subscriptions of an employee, during a financial year together with the amount of arrears subscriptions deposited in that financial year, shall not exceed the threshold limit (at present Rupees Five lakhs only) 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.

7. In the case of those Government servants, whose GPF subscription during a financial year has not yet reached/ exceeded the threshold limit of Rs.5 lakhs, further deductions towards GPF subscriptions during that financial year may be

phased out in such a manner that the total subscription during the financial year does not exceed Rs.5 lakh.

8. In the case of those Government servants, where the total contribution is likely to exceed Rs.5 lakhs, even with the minimum monthly subscription of 6% of the emoluments or the percentage of emoluments scheduled in clause (b) of sub-rule (1) of rule 10, the deduction of the GPF subscription from the salary shall be stopped as soon as the total contribution in that financial year reaches Rs.5 lakhs. In such cases, the provision regarding the minimum monthly subscription being not less than 6% of the emolument or the percentage of emoluments scheduled in clause (b) of sub-rule (1) of rule 10, shall be deemed to have been relaxed.

9. All the Secretariat Departments & Heads of Departments are directed that the above amended provisions of the Andhra Pradesh General Provident Fund Rules, 1935, regarding the ceiling imposed on the quantum of subscription under the GPF in a financial year, be informed to all the Government servant & the concerned personnel dealing with the GPF matters in the Departments, Heads of Departments & Attached/subordinate offices be made responsible for strict implementation.

10. The G.O is available on Internet and can be accessed at the address <http://apgazette.egg.gov.in>

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**SHAMSHER SINGH RAWAT
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

Endt.Roc.No.135/SO/2024

Dated: 12.03.2024

G.O.Ms.No.122, FINANCE (HR.III-PENSION, GPF) DEPARTMENT,
Date: 16.11.2023, Government of Andhra Pradesh.

"COMMUNICATED."

Y. Lakshmana Rao
12/3/24
REGISTRAR GENERAL

To

- 1) All the Registrars, High Court of Andhra Pradesh.
- 2) The Principal Secretary to the Hon'ble the Chief Justice (for information).
- 3) All the Unit Heads in the State of Andhra Pradesh, with a request to circulate the same to all the Judicial Officers in your unit.
- 4) The Drawing and Disbursement Officer, High Court of Andhra Pradesh
- 5) The Section Officers Establishment Section, C.Section, B.Spl Section, B.Section, Budget Section and Accounts Section.

PRL. DISTRICT COURT :: WEST GODAVARI :: ELURU :: DATED : 19-03-2024.

// COMMUNICATED //

C. Purnachandra Rao
PRL. DISTRICT JUDGE,
W.G., ELURU.

To
All the Judicial Officers in the
District Judiciary of West Godavari.

Copy to
The I/c System Officer, eCourt, Principal District Court, Eluru, with a direction to
upload the same in the website of Principal District Court and also send mails to
all the Court in the unit of West Godavari.

DIS NO. 1849
DATE 19/3/24