



“हर काम देश के नाम”
कार्यालय, रक्षा लेखा महानियंत्रक
उलान बटार रोड, पालम, दिल्ली छावनी-110010
Office of Controller General of Defence Accounts
Ulan Batar Road, Palam, Delhi Cantt.- 110010



Phone No. 011-25665723

Fax:

e-mail: ncgofcsdcgda.dad@gov.in

No. ABFU-4052/7/2020-PAYC-Part(1)

dated: 27.10.2022

To
All PCsDA/CsDA/PCA(Fys)

Subject: Ceiling of Rs. 5.00 Lakhs for GPF subscription – regarding.

Please find enclosed Ministry of Personnel, PG & Pensions, Department of Pension & Pensioners' Welfare OM No. 3/6/2021-P&PW(F) dated 11/10/2022.

2. The contents of the circular may please be given wide publicity among the GPF subscribers and Units for strict compliance.

3. As instructed therein, the sum of monthly GPF subscriptions for FY 2022-23 cannot exceed Rs. 5.00 Lakhs. Therefore, further deduction beyond Rs 5 Lakh may be stopped forthwith.

4. For the next FY 2023-24, monthly GPF subscription should be regulated as per Rule 8(i) sub-clause (b) and in such manner that the sum of the subscription does not exceed the limit of Rs 5 Lakh, mentioned in DP&PW OM dated 11.10.2022 or any other amount as notified by the Government.

5. Please acknowledge receipt.

This issues with the approval of Addl. CGDA (SGD).

Encl: As above

Accounts Officer (Fund Cell)

Copy to:

CDA (Fund), Meerut : For disposing off your letter No. AN/Funds/Coord/5002 /GPF/IT/2022-23 dated 17.10.2022

✓ IT & S Section: : For uploading the same on CGDA portal please.

Accounts Officer (Fund Cell)

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 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)].

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)



भारत का राजपत्र The Gazette of India

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प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY
साप्ताहिक
WEEKLY

सं. 25] नई दिल्ली, जुलाई 10—जुलाई 16, 2022, शनिवार/आषाढ 19—आषाढ 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 अध्यधीन 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.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 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 (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

विज्ञान और प्रौद्योगिकी मंत्रालय

(विज्ञान और प्रौद्योगिकी विभाग)

नई दिल्ली, 8 जुलाई, 2022

सा.का.नि. 97.—राष्ट्रपति, संविधान के अनुच्छेद 309 के परन्तुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए और (i) राष्ट्रीय एटलस और थिमैटिक मानचित्रण संगठन (समूह 'ग' और समूह 'घ' पद) भर्ती नियम, 1988 को, जहां तक उसका संबंध मानचित्र क्यूरेटर, पुस्तकालय अध्यक्ष और पुस्तकालय सहायक के पद से है और (ii) राष्ट्रीय एटलस और थिमैटिक मानचित्रण संगठन (ज्येष्ठ पुस्तकालयाध्यक्ष) भर्ती नियम, 1990 को, उन बातों के सिवाय अधिक्रांत करते हुए,

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.