

केरेबो/29/जीपीएफ/सीआईआर/04-05/पीएफ

दिनांक: 04.11.2022

परिपत्र

विषय: वित्तीय वर्ष में सामान्य भविष्य निधि [जीपीएफ] के अंशदान पर रु.5 लाख की अधिकतम सीमा के संबंध में ।

कृपया कार्मिक, पीजी और पेंशन मंत्रालय, पेंशन और पेंशनभोगी कल्याण विभाग द्वारा जारी कार्यालय ज्ञापन संख्या एफ नं 3/6/2021-पी एंड पीडब्लू [एफ] दिनांक 11.10.2022 तथा एफ 3/13/2022-पी एंड पीडब्लू [एफ] [8353] दिनांक 02.11.2022 की एक प्रति इसके साथ संलग्न पाएं जो स्वतः स्पष्ट है एवं आवश्यक कार्रवाई हेतु है ।

कृपया संबंधित मुख्य संस्थान के नियंत्रण में कार्यरत इकाइयों के बीच उपरोक्त सामग्री परिचालित किया जाए।



(सी.ए. धीरज कुमार)
उपनिदेशक (वित्त)

सेवा में,

1. केन्द्रीय रेशम बोर्ड के सभी सूचीबद्ध मुख्य संस्थान
2. उप निदेशक [कम्प्यूटर], केन्द्रीय रेशम बोर्डबेंगलूरु, सीएसबी वेबसाइट में अपलोड करने हेतु अनुरोध के साथ ।



(सी.ए. धीरज कुमार)
उपनिदेशक (वित्त)

No.CSB/29/GPF/CIR/04-05/PF

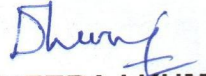
DATE: 04.11.2022

CIRCULAR

Sub: Ceiling of Rs.5 Lakh on subscription to General Provident Fund[GPF] in a Financial year – Reg.

Please find enclosed herewith a copy* of OM No.F.NO.3/6/2021-P&PW[F] dated 11.10.2022 and F.NO.3/13/2022-P&PW[F][8353] dated 02.11.2022 issued by Ministry of Personnel, PG & Pensions, Department of Pension & Pensioners' Welfare which is self explanatory for taking necessary action.

The above contents may please be circulated among the units functioning under respective main institute's control.


[CA.DHEERAJ KUMAR]
DEPUTY DIRECTOR [FINANCE]

To

1. All CSB main Institutions as listed at overleaf
2. The Deputy Director [Comp], CSB, Bangalore with a request to upload in CSB Websites.


[CA.DHEERAJ KUMAR]
DEPUTY DIRECTOR [FINANCE]

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

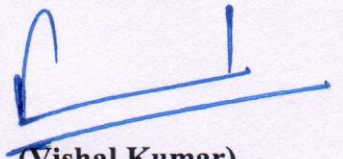
Office Memorandum

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.

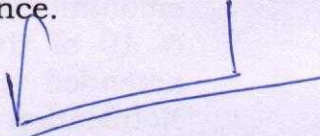
3. References have been received in this Department seeking advice as to how the GPF subscription is to be regulated in the case of those Government servants in which cases the total subscription of GPF in the current financial year (i.e 2022-23) has already exceeded the limit of Rupees Five Lakh or 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)**