



कार्यालय रक्षा लेखा प्रधान नियंत्रक (सेना), करियप्पा मार्ग लखनऊ छावनी-226002
Office of the Principal Controller of Defence Accounts (Army)
Cariappa Road, Lucknow Cantt. -226002
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PT/3088/CGDA/Vol- X/2024

E-mail

Date : 21 /03/2024

To,

The Officer-In-Charge,

1. All LAOs/RAO
2. All AO GEs/ AAO GEs
3. AAO (Army), Kanpur
4. AAO (Army) Prayagraj

Sub : Celling of Rs. 5 Lakh on subscription to DSOP Fund and AFPP Fund in a Financial Year

Ref: HQrs Delhi Cantt letter No. ABFU-4052/72020-PAYC- Part-I dated 19.03.2024.

Please find enclosed HQrs. Office letter cited above for information and further necessary action as directed therein.

Encls: As stated


Sr. Accounts Officer

Copy to:

OA Cell
(Local)

--- For uploading a copy on PCDA (A) LKO website.


Sr. Accounts Officer



कार्यालय, खा लेखा महानियंत्रक

उलान बटार रोड, पालम, दिल्ली छावनी-110010

O/o Controller General of Defence Accounts
Ulan Batar Road, Palam, Delhi Cantt.- 110010



No. ABFU-4052/7/2020-PAYC- Part-I

dated: 19.03.2024

To,

PCDA(O) Pune
All PCsDA/CsDA
CDA(IT&SDC), Secundrabad

Subject : Ceiling of Rs. 5 Lakh on subscription to DSOP Fund and AFPP Fund in a Financial Year.

Reference :

- (i) DOP&PW's OM F.No. 3/6//2021-P&PW(F) dated 11.10.2022
- (ii) MoF, DoE ID Note No. 4(4)/E-V/2021 dated 27.02.2024 (Copy enclosed)
- (iii) MoD(Fin) ID No. 3(1)/2023/AG/PA/21/24 dated 28.02.2024 (Copy enclosed)

Kindly refer to the communications cited above.

2. In this context, all the Subject fund maintaining Controllers are requested to comply with the instructions contained in the above ID dated 27.02.2024 & 28.02.2024 cited under reference (ii) & (iii) w.r.t to the DOP&PW OM dated 11.10.2022, with immediate effect.

3. The contents of the circular may please be given wide publicity among all the stakeholders, DSOPF & AFPPF subscribers and among the personnel dealing with the DSOPF and AFPPF matters.

4. Please acknowledge receipt.

This issues with the approval of CGDA.

ACGDA (System/AT-VIII)

Copy to:-

IT&S Wing (local) For uploading in DAD WAN please.

-sd-
ACGDA (System/AT-VIII)

**Government of India
Ministry of Finance
Department of Expenditure
E-V Branch**

Subject: Ceiling of Rs. 5 lakhs on subscription to GPF in a Financial Year - reg.

Ministry of Defence (Finance) may please refer to their proposal recorded in their File No. 3(1)/2023-AG/PA seeking approval of this Department with regard to applicability of OM No. 3/6/2021-P&PW (F) dated 11.10.2022 issued by Ministry of Personnel, Public Grievances & Pensions (Department of Pension & Pensioners' Welfare) regarding ceiling of Rs.5.00 Lakh (Rupees Five Lakh) on subscription to General Provident Fund (Central Services) in a Financial Year and extension of the same on Defence Services Officers Provident Fund (DSOPF) and Armed Forces Personnel Provident Fund (AFPPF).

2. The matter has been examined. In view of the reply of Ministry of Defence that the two services personnel funds are similar to GPF and other provident funds of Government of India and in view of the fact that the GSR issued by Department of Revenue on 31.08.2021 is applicable to the provident funds or a recognized provident fund, this Department has no objection for extension of DoP&PW's OM dated 11.10.2022 to these services personnel funds; DSOPF and AFPPF.

3. This issues with the approval of Competent Authority.

Ranjeet
27/2/2024
(Ranjeet Kumar)
Under Secretary
Tel: 2309 5633

Ministry of Defence, [Kind Attn: Shri Rajesh Sharma, Additional Financial Advisor (RS) & JS], Room No. 131 - A, South Block, New Delhi

D/o Expenditure's I.D. Note No. 4(4)/E-V/2021, dated 27.02.2024

2/28/24
28/2

DOA (A.S.)

h
28/02
AFA (Am/PA)

Ministry of Defence (Finance)
AG/PA

Subject: Ceiling of Rs. 5 lakhs on subscription to GPF in a Financial Year- reg.

Reference: Notes Pg -3-8/MF recorded on MF. No. 14(1)/2023-D(P/S).

2. D(P/S), DMA may please refer to their proposal seeking clarification regarding applicability of Department of Pension and Pensioners' Welfare (DoPPW)'s O.M. No. 3/6/2021-P& PW(F) dated 11.10.2022 to the ceiling of Rs. 5.00 Lakh on subscription to GPF in a Financial Year to Armed Forces Personnel, who are governed by the Defence Services Officers Provident Fund (DSOPF) for officers and Armed Forces Personnel Provident Fund (AFPPF) for JCOs.
3. The proposal was examined and referred to MoF(DoE) for their consideration/ approval. In response, the MoF(DoE) vide their ID Note No. 4(4)/E-V/2021 dated 27.02.2024 has conveyed their No Objection for extension of DoP&PW's OM dated 11.10.2022 to Defence services personnel funds; DSOPF and AFPPF. A copy of the same is enclosed.
4. D(P/S), DMA may take further necessary action accordingly.


(Rakesh Kumar Arya)
AFA (AG/PB&PD)-L.O.

Director (Pay/Services), DMA, Ministry of Defence

MoD (Fin) I.D. No. 3(1)/2023/AG/PA/21/24 dated 28th February, 2024

Government of India
Ministry of Personnel, PG & Pensions
Department of Pension & Pensioners' Welfare

262
82

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)

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.