



भारतीय  
प्रौद्योगिकी  
संस्थान  
काशी हिन्दू विश्वविद्यालय



INDIAN  
INSTITUTE OF  
TECHNOLOGY  
BANARAS HINDU UNIVERSITY

☎ : 91-542-716-5043

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कुलसचिव कार्यालय

Office of the Registrar

भविष्य निधि अनुभाग

P.F. Section

Ref.No. : IIT(BHU)/PF/2022-23/

Date: 21.11.2022

### CIRCULAR

**Subject: Ceiling of Rs. 5 Lakh on subscription to General Provident Fund (Central Services) in a financial year.**

Enclosed please find the copy of Office Memorandum No. 3/6/2021-P&PW (F) dated 11.10.2022 and Office Memorandum No. 3/132022-P&PW(F) (8353) dated 02.11.2022 of Department of Pension & Pensioners' Welfare, Ministry of Personnel, PG & Pensions Government of India. It has been decided to regulate GPF contribution in the institute, in accordance with aforementioned OMs w.e.f. November 2022.

This may please be brought to notice to all the concerned.

This is issued with the approval of the Competent Authority.

*Shati*  
JOINT REGISTRAR (A/c)

Encl.: As above.

Ref.No. : IIT(BHU)/PF/2022-23/

Date: 21.11.2022

Copy forwarded to the following for information and necessary action:

1. All the Deans
2. All the Associate Deans
3. All the Heads of Departments/Coordinators of Schools
4. The Coordinators/Incharge of Units/Centers/Offices
5. All the Professor Incharges
6. The Chief Councillor, Gymkhana
7. The Chairman, Institute Works Department
8. Professor In-charge, Main Library
9. The Chairman, IIT (BHU)-Cafeteria
10. The Chairman, Council of Wardens
11. The Chairman, Web Management & E-mail Services Committee, with a request to upload the same on the Institute website.
12. The Chairman, Press & Publicity Committee
13. The Coordinators, GTAC
14. The Joint Chief Proctor
15. All the Joint Registrars
16. All the Deputy Registrars
17. All the Assistant Registrars
18. P.S. to the Director
19. P.A. to the Registrar

Indian Institute of Technology (Banaras Hindu University)

*Shati*  
JOINT REGISTRAR (A/c)



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Office of the Registrar

P.F. Section

पत्र सं: भा.प्रौ.सं.(का.हि.वि.)/भ. नि./2022-23/

दिनांक: 21.11.2022

### परिपत्र

विषय : एक वित्तीय वर्ष में जीपीएफ़ (केंद्रीय सेवाओं) के अंशदान की सीमा 5 लाख के सम्बन्ध में।

कृपया संलग्न कार्यालय ज्ञापन संख्या 3/6/2021-P&PW (F) दिनांक 11.10.2022 एवं 3/132022-P&PW(F) (8353) दिनांक 02.11.2022, पेंशन और पेंशनभोगी कल्याण विभाग, कार्मिक मंत्रालय, लोक शिकायत और पेंशन, भारत सरकार का संज्ञान लेने का कष्ट करें। संस्थान में जीपीएफ़ अंशदान को उपरोक्त कार्यालय ज्ञापन के अनुसार नवंबर 2022 से विनियमित किया जाएगा।

यह सभी संबंधितों को सूचनार्थ है।

यह सक्षम प्राधिकारी के अनुमोदन से जारी किया गया है।

संयुक्त कुलसचिव (लेखा)

संलग्नक : उपरोक्तानुसार

पत्र सं: भा.प्रौ.सं.(का.हि.वि.)/भ. नि./2022-23/

दिनांक: 21.11.2022

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित :

1. समस्त अधिष्ठातागण
  2. समस्त सह अधिष्ठातागण
  3. विभाग/स्कूल के विभागाध्यक्ष/समन्वयक
  4. समन्वयक/इकाई/केंद्र/कार्यालय के प्रभारी
  5. समस्त आचार्या प्रभारी
  6. मुख्य काउन्सलर, जिमखाना
  7. अध्यक्ष, संस्थान निर्माण विभाग
  8. आचार्य प्रभारी, मुख्य ग्रंथालय
  9. समन्वयक, भा.प्रौ.सं.(का.हि.वि.), कैफेटेरिया
  10. अध्यक्ष, संरक्षक परिषद
  11. अध्यक्ष, वेब प्रबंधन एवं ईमेल सेवा समिति - संस्थान की वैबसाइट पर अपलोड करने की अनुमति के साथ।
  12. अध्यक्ष, प्रैस एवं प्रचार समिति
  13. समन्वयक, जीटीएस
  14. संयुक्त मुख्य अरक्षाधिकारी
  15. समस्त संयुक्त कुलसचिव
  16. समस्त उप कुलसचिव
  17. समस्त सहायक कुलसचिव
  18. निदेशक के निजी सचिव
  19. कुल सचिव के वैयक्तिक सहायक
- भारतीय प्रौद्योगिकी संस्थान (का.हि.वि.)।

संयुक्त कुलसचिव (लेखा)

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

3<sup>rd</sup> 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)**

**F. No. 3/13/2022-P&PW(F) (8353)**  
**Government of India**  
**Ministry of Personnel, PG & Pensions**  
**Department of Pension & Pensioners' Welfare**

**3<sup>rd</sup> 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.

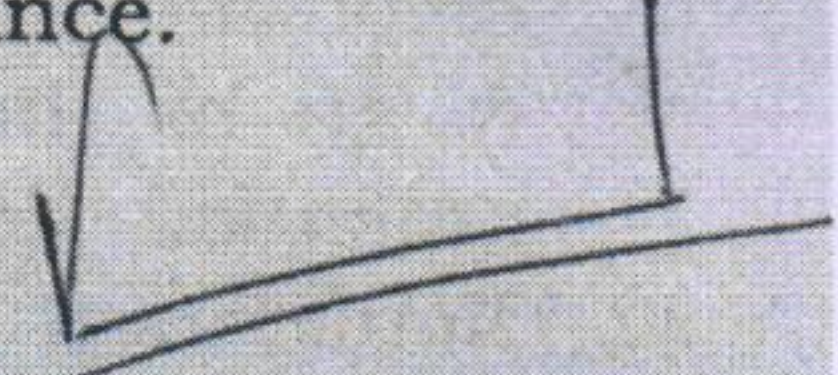
3. References have been received in this Department seeking advice as to how the GPF subscription is to be regulated in the case of those Government servants in which cases the total subscription of GPF in the current financial year (i.e 2022-23) has already exceeded the limit of Rupees Five Lakh or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