

**Government of West Bengal  
Finance Department  
Group – J**

**Memo No: 027-F (J) WB**

**Date: 04/05/2023**

**MEMORANDUM**

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

Consequent upon the issue of F.No.3/6/2021-P&PW(F) dated 11.10.2022 & F.No.3/13/2022-P&PW(F)(8353) dated 02.11.2022, Government of India, Ministry of Personnel, PG & Pensions, Department of Pension & Pensioners' Welfare, the undersigned is directed to say that in accordance with the General Provident Fund(West Bengal Services) Rules, 1963 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. The undersigned is also directed to say that 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. Keeping in view the difficulties being faced by the Departments owing to the limiting the maximum annual GPF subscription the matter has been examined and the following further instructions are issued in this regard:

a) In the case of those subscribers whose GPF subscription during the financial year 2023-24 has already exceeded the threshold limit of Rs.5 Lakh, no further deduction of GPF subscription may be made from their salary in the current financial year (2023-24). 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 subscribers, whose GPF subscription during the current financial year 2023-24 and onwards has not yet reached /exceeded the threshold limit of Rs.5Lakh, 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 same 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.

4. An order for AIS officers under the administrative control of P&AR Department, Government of West Bengal towards maintaining the ceiling of GPF in terms of aforesaid Income Tax Rules, 1962 has been issued vide an order no.2030(2)- PAR(IAS)/1A-17/2022 dated 13.12.2022.

5. All Departments/Directorates/Offices of the District Magistrates are requested to bring the above instructions to the notice of all concerned for compliance.

6. Formal amendment to General Provident Fund (West Bengal Services) Rules, 1963 will be made in due course.

7) The above decision shall take immediate effect.

8) This order issues with the approval of the competent authority of this Department.



Joint Secretary  
to the Govt of West Bengal

Memo No : 027/1(12)-F (J) WB

Date: 04/05/2023

Copy forwarded for information and necessary action to:-

1. The Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata 700 001.
2. The Additional Chief Secretary to the Governor of West Bengal, Raj Bhaban, Kolkata.
3. The Additional Chief Secretary/Principal Secretary/Secretary,.....Department, Government of West Bengal.
4. The Commissioner, ..... Division.
5. The Director of Treasuries & Accounts, West Bengal, 3<sup>rd</sup> Floor, Mitra Buildings, 8, Lyons Range, Kol-I.
6. The District Magistrate/District Judge/Superintendent of Police -----
7. The Sub-Divisional officer -----
8. The Pay & Accounts Officer, Kolkata Pay & Accounts Office - I, 81/2/2, Phears Lane, Kolkata-700 012.
9. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – II, P-1, Hyde Lane, Jawarhar Building, Kolkata – 700 012.
10. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – III, Subhanna, DF Block, Sector-I, Kolkata – 700 064.
11. The Treasury Officer, .....
12. Sri Sumit Mitra, Network Administrator, Finance Department, for uploading this order in the Finance Department's Website.



Deputy Secretary  
to the Govt. of West Bengal