

F.No. 14(1)/2023-D(Pay/Services)  
Government of India  
Ministry of Defence  
Department of Military Affairs

New Delhi, Dated 13<sup>th</sup> March, 2024

To  
The Chief of the Army Staff  
The Chief of the Air Staff  
The Chief of the Naval Staff

**Subject:** Ceiling of Rs. 5 lakhs on subscription to DSOPF/AFPPF in a Financial Year.

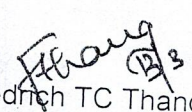
Sir,

I am directed to refer to Ministry of Personnel, PG & Pensions; D/o P&PW's O.M. No. 3/6/2021-P&PW(F) dated 11.10.2022 on the above subject. The provisions of the said letter will mutatis-mutandis be applicable to Armed Forces Personnel.

2. This letter issues with concurrence of MoF ID No. 4(4)/E-V/2021, dated 27.02.2024 and MoD (Fin, AG/PA) ID No. 3(1)/2023/AG/PA/21/24 dated 28.02.2024.

Encl: As above.

Yours Faithfully,

  
(Friedrich TC Thang)  
Under Secretary to the Govt. of India (Pay/Services)

**Copy to:-**

- (1) D(OL-IV) for translation of the ibid letter in Hindi.
- (2) D(IT) for uploading on the website of Ministry of Defence.

(3)

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

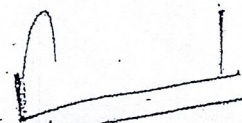
Office Memorandum

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)