



कार्यालय प्रधान मुख्य आयकर आयुक्त, आन्ध्र प्रदेश व तेलंगाना, हैदराबाद
Office of the Pr. Chief Commissioner of Income Tax,
Andhra Pradesh & Telangana, Hyderabad,
दसवीं तल, आयकर शिखर/ 10TH Floor, Income Tax Towers,
ए.सी. गार्ड्स, हैदराबाद/ AC Guards, Hyderabad – 500 004.
टेलि.नं./Tel. No. 040 – 23425474, फैक्स/ Fax 040-23241427

F.No.Pr.CCIT/Misc/Estt/2021-22

Date: 31/08/2021

To

**All the Heads of Departments/Heads of Offices
of Andhra Pradesh & Telengana Region.**

Sir/Madam,

Sub: Regarding timely payment of GPF final payment of retirement/dismissal/death of govt. servants – regarding.

Ref: CBDT, New Delhi's letter in F.No. A-38015/07/2021-Ad.IX dated 17/08/2021

-XX—

Kindly refer to the above.

2. Kindly find enclosed herewith above referred letter, received from CBDT, New Delhi, vide its letter in F. No. A-38015/07/2021-Ad.IX dated 17/08/2021, regarding timely payment of GPF final payment on retirement/dismissal/death of govt. servants.
3. Vide above referred letter, it was informed that GPF final payment is not being paid in time to the Government Servants immediately on retirement/dismissal/death in some office of I.T. Department leading to litigation and payment of interest for the delayed period.
4. Therefore, I am directed to request you that, the Officers under your jurisdiction may be sensitized to abide by the DOP&T O.M. No. 3/3/2016-P&PW(F) dated 16.01.2017 in letter and spirit and to make timely payment of GPF final payment to avoid the provision set in para 4 of the O.M. dated 16.01.2017. As per the provision, in such cases where payment of interest for delayed release of GPF balance is made, the Department will fix responsibility at all levels to take appropriate action against the Government Servant or servants who are found responsible for the delay in the payment of GPF. This is for information and due compliance.

Yours faithfully,

B. Srinivasa Rao
31/8/21

(B. SRINIVASA RAO)

Jt. Commissioner of Income Tax,
(OSD) (Hqrs)(Admn.),
O/o Pr.CCIT, AP&TS, Hyderabad.

Encl: as above.

MOST IMMEDIATE

F.No. A-38015/07/2021-Ad.IX

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

Room No. 10, 5th Floor, Sansad Marg,
Jeewan Vihar Building, New Delhi-110001.
Dated : 17th August, 2021



To
All the Pr.CCIT(CCA)

Addl CIT(W)(Adm)
M. Speak.
18/8

Subject : Regarding timely payment of GPF final payment on retirement/dismissal/death of govt. servants-regarding.

Sir/Madam,

I am directed to refer to Deptt. of Pension and Pensioners Welfare O.M. no. 3/3/2016-P&PW(F) dated 16.01.2017 regarding timely payment of GPF final payment.

- In this regard, it has been observed that GPF final payment is not being paid in time to the Government servants immediately on retirement/dismissal/death in some offices of I.T Deptt. leading to litigation and payment of interest for the delayed period.
- Rule 34 of General Provident Fund (Central Service) Rules clearly provides that when the amount standing at the credit of a subscriber in the General Provident Fund becomes payable, it shall be the duty of the Accounts Officer to make payment. The authority for the amount payable is to be issued at least a month before the date of superannuation, but payable on the date of superannuation. It may be noted that the requirement of submitting a written application by the retiring Govt. servant for GPF final payment has been dispensed with.
- Para 4 of the DoP&T O.M. No. 3/3/2016-P&PW(F) dated 16.01.2017 further states that in such cases where payment of interest for delayed release of GPF balance is made, the Secretary of the Administrative Ministry/Department will fix responsibility at all levels to take appropriate action against the Government servant or servants who are found responsible for the delay in the payment of GPF.
- Therefore, it is advised that all the offices under your jurisdiction may be sensitized to abide by the DoP&T O.M. No. 3/3/2016-P&PW(F) dated 16.01.2017 in letter and spirit and to make timely payment of GPF final payment to avoid the provision set in para 4 of O.M dated 16.01.2017 of DoP&T.

Yours faithfully,

Biswajit Guha
17/8/21
(Biswajit Guha)

Under Secretary to the Govt. of India
Telefax: 011-23741823

19/8/21

A.O (CA) Arora
Reply with all
cases where delay is
delay

Copy to : The Pr. Chief Controller of Accounts(CBDT), 9th Floor, Lok Nayak Bhawan, Khan Market, New Delhi – 110003.

22/8/2021

No 3/3/2016-P&PW (F)
Ministry of Personnel, PG & Pensions
Department of Pension & Pensioners' Welfare
Desk-F

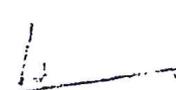
3rd Floor, Lok Nayak Bhavan,
Khan Market, New Delhi-110003
Dated 16th January 2017.

OFFICE MEMORANDUM

Subject: Clarification regarding timely payment of GPF final payment to the retiring Government servant – regarding

During review meetings held to evaluate the status of implementation of Bhavishya with Ministries/Departments, it was observed that GPF final payment in many cases is not being paid to the retiring Government servants immediately on retirement from service leading to payment of interest for the delayed period.

2. Rule 34 of General Provident Fund (Central Service) Rules clearly provides that when the amount standing at the credit of a subscriber in the General Provident Fund becomes payable, it shall be the duty of the Accounts Officer to make payment. The authority for the amount payable is to be issued at least a month before the date of superannuation, but payable on the date of superannuation. It may be noted that the requirement of submitting a written application by the retiring Govt. servant for GPF final payment has been dispensed with vide this Department's Notification No. 20(12)/94-P&PW (E) dated 15.11.1996 and notified under S.O No.3228 dated 23.11.1996.
3. As per Rule 11(4) of GPF Rules, in case the GPF balance is not paid on retirement, interest on the GPF balance is required to be paid for the period beyond the date of retirement also. While interest for the first six months beyond retirement can be allowed by the PAO in the normal course, approval of Head of the accounts office is required for payment of interest beyond six months and that of Controller of Account/Financial Adviser beyond a period of one year
4. To ensure timely final payment of GPF, and to avoid unnecessary financial burden on account of interest beyond retirement, it has now been decided that every case, in which payment of interest on General Provident Fund becomes necessary in terms of Rules 11(4) of GPF Rules, 1960, shall be put up for consideration to the Secretary of the Administrative Ministry/Department. In all such cases the Secretary of the Administrative Ministry/Department will fix responsibility at all levels to take appropriate action against the Government servant or servants who are found responsible for the delay in the payment of General Provident Fund.
5. This issues with the concurrence of the Ministry of Finance, Department of Expenditure, vide their ID NO.187/E.V/2016 dated 27th September 2016.
6. Hindi version will follow.


(Seema Gupta)
Director

To,

1. All Ministries/Departments (As per Standard Mailing list)
2. President Secretariat
3. UPSC
4. Office of C&AG, DDU Marg, New Delhi.