

पूर्व मध्य रेल
EAST CENTRAL RAILWAY



कार्यालय
महाप्रबंधक (का.)
हाजीपुर

PCPO's Cir. Sl. No.91/2024

RBE No.58/2024

No.ECR-HQ0PERS (RULE)/2/2024 (Com.No.260300)

1. CAO (Con.)/उत्तर एवं दक्षिण/पटना।
2. सभी PHOD/CHOD/पूमरे/हाजीपुर।
3. DRM/पूमरे/दानापुर, डीडीयू, धनबाद, सोनपुर एवं समस्तीपुर।
4. मुख्य कार्मिक अधिकारी/प्रशासन/पूमरे/हाजीपुर।
5. मुख्यालय के सभी कार्मिक अधिकारी।
6. CWM/पीडी/डीडीयू, यांत्रिक कारखाना/समस्तीपुर एवं हरनौत।
7. Sr.DPO/पूमरे/दानापुर, डीडीयू, धनबाद, सोनपुर एवं समस्तीपुर।
8. उप महाप्रबंधक/विधि/पटना।
9. प्राचार्य/क्षेत्रीय रेल प्रशिक्षण संस्थान/मुजफ्फपुर एवं भूली।
10. सभी मुकार्याधी/कार्याधी/पूमरे/हाजीपुर।

विषय:-Clarification regarding admissibility of Interest over and above the threshold limit of Rupees Five lakhs deduction towards SRPF.

संदर्भ:-Railway Board's letter No.-D-43/11/2017-F(E)III, Dated-28.06.2024.

विषयांकित से संबंधित संदर्भित पत्र की छायाप्रति सूचना, मार्गदर्शन एवं अग्रेत्तर आवश्यक कार्रवाई हेतु प्रेषित की जा रही है।

A copy of above referred letter on the subject matter is being forwarded herewith for information, guidance and needful onward action please.

DA: As above.

Digitally Signed by Manoj
Ku Choudhary

Date: 23-08-2024 18:05:05

Reason: Approved

कृते महाप्रबंधक (का.)/पूमरे/हाजीपुर

प्रतिलिपि/— निम्नलिखित को सूचनार्थ, मार्गदर्शन एवं आवश्यक कार्रवाई हेतु प्रेषित:-

1. महासचिव/ईसीआरकेयू/पूमरे/हाजीपुर।
2. महासचिव/एस.सी. एवं एस.टी.एशोसिएशन/पूमरे/हाजीपुर।
3. सकाधि(एम.पी.पी.)/पूमरे/हाजीपुर—कृपया इसे वेबसाइट पर अपलोड कराने की व्यवस्था करें।
4. महासचिव/ओ.बी.सी.एशोसिएशन/पूमरे/हाजीपुर।

RBE No. 5872024

पूर्व-महल देव

02 JUL 2024

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GOVERNMENT OF INDIA (BHARAT SARKAR)
MINISTRY OF RAILWAYS (RAIL MANTRALAYA)
(RAILWAY BOARD)

No.D-43/11/2017-F(E)III

New Delhi, dated: 28.06.2024.

The General Managers/Principal Financial Advisors,
All Zonal Railways/Production Units etc,
DGs of RDSO and NAIR.

Subject:- Clarification regarding admissibility of interest
over and above the threshold limit of Rupees Five lakhs
deducted towards SRPF.

In terms of the State Railway Provident Fund Rules contained in Chapter 9 of the Indian Railway Establishment Code (IREC) Vol. I (1985-Edition), the amount of subscription in respect of a subscriber shall be 8.1/3% i.e. one-twelfth of the subscriber's emoluments for that month.

2. Subsequently, Rules 905, 908, 909, and 910 of the Rules ibid have been amended vide Advance Correction Slip (ACS) No.144. As per the said amendment, the sum of the monthly subscription by a subscriber under SRPF during a financial year together with the amount of arrear subscriptions deposited in that financial year shall not exceed the threshold limit (at present Five Lakh) referred in sub clause (i) of the clause (c) of the Explanation below sub rule (2) of 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)].

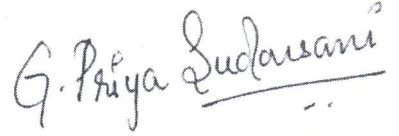
3. Further, instructions/clarifications were issued vide Board's letter No. D-43/11/2017-F(E)III dated 16.01.2023 to regulate the cases where the deductions of subscription under SRPF had already crossed or was likely to cross the threshold limit of Rs. 5 Lakh for the financial year 2022-23.

4. With regard to payment of interest on subscription exceeding ceiling of Rs. 5 lakh for financial year 2022-23 deducted towards GPF, the matter was reviewed by Department of Pension and Pensioner's Welfare (DoP&PW) in consultation with Ministry of Finance and it has been decided that where the amount of total subscription towards

GPF in the year 2022-23 has exceeded Rs. 5 lakh, the interest on the excess subscription may be paid, subject to applicable income tax.

5. The aforesaid clarification contained in para 4 above shall also apply on Railways for payment of interest on excess subscription deducted towards SRPF for the financial year 2022-23 subject to applicable income tax. .

6. Please acknowledge receipt.

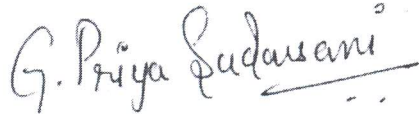

(G. Priya Sudarsani),
Director, Finance (Estt.),
Railway Board.

No. D-43/11/2017-F(E)III

New Delhi, Dated: 29.06.2024.

Copy to:

Deputy Comptroller and Auditor General of India (Railways), Room No. 222, Rail Bhawan, New Delhi.


For Member Finance, Railway Board

No. D-43/11/2017-F(E)III

New Delhi, Dated: 28 .06.2024.

Copy to:-

1. The General Secretary, AIRF, Room No. 253, Rail Bhawan, New Delhi.
2. The General Secretary, NFIR, Room No. 256-E, Rail Bhawan, New Delhi.
3. The Members of the National Council, Departmental Council and Secretary Staff Side, National Council, 13-C, Feroz Shah Road, New Delhi.
4. The Secretary General, FROA, Room No. 256-A, Rail Bhawan, New Delhi.
5. The Secretary General, IRPOF, Room No. 268, Rail Bhawan, New Delhi.
6. The Secretary, RBSS, Group 'A' Officers Association, Rail Bhawan.
7. The Secretary, RBSS, Group 'B' Officers Association.
8. The General Secretary, RBSSSA, Room No. 451-A, Rail Bhawan, New Delhi.
9. The Secretary, Railway Board Ministerial Staff Association.
10. The Secretary, Railway Board Class IV staff Association.
11. The General Secretary, All India SC/ST Railway Employees Association, Room No. 7, Ground Floor, Rail Bhawan, New Delhi
12. The General Secretary, All India O.B.C. Railway Employees Federation (AIOBCREF), Room No.48, Rail Bhawan.



For Principal Executive Director (IR), Railway Board.

No. D-43/11/2017-F(E)III

New Delhi, Dated: 28 .06.2024.

Copy to:-

Adv. to MR, EDPG to MR, OSD to MR, OSD (Co-ord) to MR, , PS to MoSR(D), EDPG to MoSR(D), PS to MoSR(J), EDPG to MoSR(J), DPG to MoSR(J).

PSOs/Sr.PPSs/PPSs to CRB, MF, M/O&BD, M/Infra, M/TRS.

-4-

DG/HR, DG/Safety, DG(RHS), DG(RPF).

All Addl. Members, PEDs, All EDs, JSs.

Pay & Accounts Officer, M/o Railways (Railway Board)

No. D-43/11/2017-F(E)III

New Delhi, Dated: 28.06.2024.

Copy also to:-

1. The DGs, IRICEN/Pune, IRIEEN/Nasik Road. IRIMEE/Jamalpur, IRISSET/Secunderabad
2. The CMDs, IRCON, IRFC, MRVC, IRC&TC, CONCOR, RITES, KRCL, RVNL, Raitel and MDs, CRIS, IRWO.
3. The Vice Chairman, Rail Land Development Authority, New Delhi.
4. The Registrar, RCT/Delhi.
5. Chairmen of all RRBs
6. The Chief Commissioner of Railway Safety/ Lucknow
