

No. C-30013/2/2017-Ad.IVA  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs

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5<sup>th</sup> floor, HUDCO Vishala Building,  
Bhikaji Cama Place, New Delhi  
Dated 8<sup>th</sup> February, 2017

To

All Pr. Chief Commissioners/Chief Commissioners/All  
Commissioners/Directors General under CBEC.

Sub: Extension of scope of Additional Relief on death/disability of Government  
Servants covered by the New Defined Contribution Pension System  
(NPS).

Sir/Madam,

I am directed to forward herewith a copy of letter No. 25014/05/2016.AIS-  
II dated 17.01.2017 received from Ministry of Personnel, Public Grievances and  
Pensions, Department of Personnel & Training, New Delhi on the subject  
mentioned above for information and necessary action.

Yours faithfully,

Encl. As above.

  
8.2.17  
(Rajpal Singh)

**Under Secretary to the Govt. of India**

Copy to:

The DG (Systems), New Delhi with the request to kindly upload this  
circular on the Website of CBEC.

  
8.2.17  
(Rajpal Singh)

**Under Secretary to the Govt. of India**



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*[Handwritten signature]*  
Dir Adm

F. No. O-21030/1/2017-Coord.  
Government of India  
Ministry of Finance  
Department of Revenue

ATS 324328

Dr. No. Joint Secretary (Admn.) CBBD  
Date 20/01/2017

New Delhi, dated 30<sup>th</sup> January, 2017

OFFICE MEMORANDUM

**Subject : Extension of scope of Additional Relief on death/disability of Government Servants covered by the New Defined Contribution Pension System (NPS).**

The Undersigned is directed to enclose a copy of Letter No. 25014/05/2016. AIS-II dated 17<sup>th</sup> January, 2017 received from Ministry of Personnel, PG & Pensions (Department of Personnel & Training) on the above mentioned subject for information and necessary action.

Encl: As Above

*[Handwritten signature]*  
30/1/17

(Narendra Kumar)  
Under Secretary (Coord)  
Telefax No: 23095539

1. Chairman (CBDT)
2. Chairman (CBEC)
3. Director, Enforcement Directorate
4. DG, CEIB
5. Director, FIU-IND
6. Director(Hqrs), Revenue Hqrs
7. Director(NC), Revenue Hqrs
8. Deputy Secretary(Admn), Revenue Hqrs

Copy to :

1. Joint Secretary (Admn.) CBBD
2. Joint Secretary (Admn.) CBEC

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*[Handwritten signatures]*  
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No.25014/05/2016.AIS-II  
Government of India  
Ministry of Personnel, Public Grievances and Pensions  
Department of Personnel & Training  
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North Block, New Delhi – 110001  
Dated the 17<sup>th</sup> January, 2017

To  
The Chief Secretaries of all the  
State Governments and UTs.

Subject: Extension of scope of Additional Relief on death/disability of Government Servants covered by the New Defined Contribution Pension System(NPS).

Sir,

I am directed to refer to the Department of Pension and Pensioner Welfare's OM No. 38/41/06.P&PW(A) dated 05<sup>th</sup> May, 2009 (copy enclosed) regarding "Additional Relief on death/disability of Government Servants covered by the New Defined Contribution Pension System(NPS).".

2. The applicability of the provisions of the aforesaid OM regarding grant of Additional Relief on death/disability of members of All India Service who have joined Service on or after 01.01.2004 has been considered by this Department and it has been decided to make the provisions of the aforesaid Office Memorandum of Department of Pension and Pensioner Welfare regarding "Additional Relief on death/disability of Government Servants covered by the New Defined Contribution Pension System(NPS)" applicable, mutatis-mutandis, to the All India Service Pensioners/family of All India Service officers who have joined Service on or after 01.01.2004.

Yours faithfully,

Enclo : as above.

(Rajesh Kumar Yadav)

Under Secretary to Government of India

Tel. No. 2309 4714

19/1/17

Copy to:

1. Central Government Ministries/Departments
2. Accountant General in the States and UTs.
3. Department of Expenditure, Ministry of Finance, North Block, New Delhi
4. PAO of all Ministries/Departments
5. C&AG, Bahadur Shah Zafar Marg, New Delhi
6. Ministry of Railways, Railway Board, New Delhi
7. CGA, Department of Expenditure, 7<sup>th</sup> Floor, Lok Nayak Bhavan, Khan Market, New Delhi

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19-01-2017

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No. 38/41/06/P&PW(A)  
Government of India  
Ministry of Personnel Public Grievances and Pensions  
Department of Pension and Pensioners Welfare  
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Lok Nayak Bhawan,  
Khan Market, New Delhi-110 003  
Dated 5<sup>th</sup> May, 2009

OFFICE MEMORANDUM

**Sub: Additional Relief on death/disability of Government servants covered by the new Defined Contribution Pension System (NPS)**

The undersigned is directed to say that the pension of the Government servants appointed on or after 1.1.2004 is regulated by the new Defined Contribution Pension System (known as New Pension Scheme), notified by the Ministry of Finance (Department of Economic Affairs) vide their O.M. No. 5/7/2003-ECB 2 PR dated 22.12.2003.

2. On introduction of the New Pension Scheme, among others, the Central Civil Services (Pension) Rules, 1972 and the Central Civil Services (Extraordinary Pension) Rules were amended on 30.12.2003. Under the amended Rules, the benefits of Invalid Pension/Disability Pension and Family Pension/Extraordinary Family Pension/Liberalized Pensionary Award relief are not available to the Government servants appointed on or after 1.1.2004.

3. Ministry of Finance (Department of Economic Affairs) has subsequently clarified that the New Pension Scheme is a replacement for only pension under normal circumstances and family pension in case of death of employees after retirement.

4. A High Level Task Force (HLTF) constituted by the Government has recommended certain additional benefits that can be provided on death or discharge on invalidation/disability of a Government servant covered by the New Pension Scheme. It is likely to take some time before the Rules regulating these benefits under the New Pension System are put in place.

5. Meanwhile, considering the hardships being faced by the employees appointed on or after 1.1.2004 who are discharged on invalidation/disablement and by the families of such employees who have died during service since 1.1.2004, the President is pleased to extend the following benefits to Central Civil Government Servants covered by the New Pension Scheme, on provisional basis till further orders:

- (i) Retirement from Government service on invalidation not attributable to Government duty:

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- (i) Invalid Pension calculated in terms of Rule 38 and Rule 49 of the Central Civil Services (Pension) Rules, 1972.
  - (ii) Retirement gratuity calculated in terms of Rule 50 of the Central Civil Services (Pension) Rules, 1972.
- (II) Death in service not attributable to Government duty :
- (i) Family Pension (including enhanced family pension) computed in terms of Rule 54 of the Central Civil Services (Pension) Rules, 1972.
  - (ii) Death gratuity computed in terms of Rule 50 of the Central Civil Services (Pension) Rules, 1972.
- (III) Discharge from Government service due to disease/injury attributable to Government duty
- (i) Disability Pension computed in terms of the Central Civil Services (Extraordinary Pension) Rules.
  - (ii) Retirement gratuity computed in terms of the Central Civil Services (Extraordinary Pension) Rules read with Rule 50 of the Central Civil Services (Pension) Rules, 1972.
- (IV) Death in service attributable to Government duty:
- (i) Extraordinary Family Pension computed in terms of Central Civil Services (Extraordinary Pension) Rules and Scheme for Liberalised Pensionary Awards.
  - (ii) Death gratuity computed in terms of Rule 50 of the Central Civil Services (Pension) Rules, 1972.

The employee/ his family will also be paid Dearness Pension/Dearness Relief admissible from time to time in addition to the above benefits, on provisional basis.

6. The above provisional payments will be adjusted against the payments to be made in accordance with the Rules framed on the recommendations of the HLTF and recoveries, if any, will be made from the future payments to be made on the basis of those rules.

7. The recommendations of the HLTF envisage payment of various benefits on death/discharge of a Government employee after adjustment of the monthly-annuitised pension from the accumulated funds in the NPS Account of the employee. Therefore, no payment of monthly-annuitised pension will be made to the employee/family of the employee during the period he/she is in receipt of the provisional benefits mentioned in para 5 above.

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8. In cases where, on discharge/death of the employee, the amount of accumulated funds in the NPS Account have been paid to the employee/family of the employee, the amount of monthly-annuitised pension from the date of discharge/death will be worked out in accordance with the rules/regulations to be notified by the Department of Financial Services/PFRDA and the same will be adjusted against the payment of benefits/relief after the notified rules in this respect are in place.

9. These instructions will be applicable to those Government servants who joined Government service on or after 1.1.2004 and will take effect from the same date i.e. 1.1.2004.

10. This Order issues with the concurrence of Ministry of Finance (Department of Expenditure) vide their U.O. No. 127/EV/2009 dated 13.4.2009.



(M.P. Singh)  
Director

1. All Ministries/ Departments of Government of India
2. As per standard mailing list