



भारत सरकार

Government of India

वित्त मंत्रालय, राजस्व विभाग

Ministry of Finance, Department of Revenue

केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क, मुख्य आयुक्त का कार्यालय, गुवाहाटी ज़ोन

Office of the Chief Commissioner, Goods and Services Tax & Customs, Guwahati Zone.

जीएसटी भवन, 5th तल, केदार रोड, गुवाहाटी 781001-

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C.No. II (39)2/ET/CCO/GHY/2021

Date:

To

The Principal Commissioner/Commissioner(s)
GST & Customs Commissionerates,
Guwahati Zone

Respected Sir/Madam,

Subject: **Non Credit or delay in credit of NPS units and pending grievances pertaining to NPS-reg.**

Please find enclosed CBIC's O.M dated 15.06.2021 issued vide F. No. C-30013/15/2021-Ad. IV A regarding the non-credit or delay in credit of NPS units and pending grievances pertaining to NPS.

In this regard, a few points from the Gazette Notification dated 30.03.2021 issued by Ministry of Personnel, Public Grievances and Pensions dated 30.04.2021 of CCS (Implementation of National Pension System), 2021 are detailed below for your perusal and necessary action please

Rule 6, sub-rule 8 of Gazette Notification dated 30.03.2021 issued by Ministry of Personnel, Public Grievances and Pensions dated 30.04.2021 of CCS (Implementation of National Pension System), 2021 states that

"The Drawing and Disbursing officer shall deduct the contribution from the salary of the government servant and send the bill to the Pay and Accounts Officer or Cheque Drawing and Disbursing Officer, as the case may be, along with the details of Contributions in respect of each subscriber on or before Twentieth of each month"

Whereas, sub-rule 10 (i) & (ii) of Rule 6 of the said Gazette Notification states that:

(i) "The pay and Accounts Officer or the Cheque Drawing and Disbursing officer, as the case may be, based on the details of contributions in respect of each subscriber sent by the Drawing and Disbursing Officer to Pay and Accounts Officer or Cheque Drawing and Disbursing Officer under sub rule (8), shall prepare and upload a subscription contribution file and generate a Transaction ID by twenty-fifth of each month"

IMPORTANT/NPS MATTER

(ii) "The Pay and Accounts Officer or the Cheque Drawing and Disbursing Officer, as the case may be, shall remit the contribution to the Trustee bank through the Accredited bank by the last working day of each month"

It has also come to light that though NPS subscriptions of officer(s) posted at Guwahati Zone are being deducted each month from their salaries, it is not being credited regularly to their Individual Pension Account(s) within the prescribed timelines. As the data generated by PFRDA (list enclosed) regarding the grievances posted by officers posted at GST & Customs formations of Guwahati Zone clearly shows, a delay of months has become a regular occurrence while crediting of units. As, Rule 6(10)(iii) and Rule 8 deals with the interest on delayed contribution to the Individual Pension Account due to factors not attributable to the subscriber, the same may kindly be looked into.

Thus, you are requested to look into the matter and ensure strict compliance of timelines as stated under CCS (Implementation of National Pension System) Rules, 2021 notified on 30.03.2021 and fix responsibility for every delay and take action against the delinquent officials as per the provisions under and Rule 8, sub-rule 2 (i), (ii) & (iii). A compliance report on the steps taken regarding the same may be forwarded to this office at the earliest.

This issues with the approval of the Chief Commissioner, GST & Customs, Guwahati Zone.

Enclosed:

1. CBIC's O.M. dated 15.06.2021 issued vide C.No. 30013/15/2021- Ad. IV A.

Yours faithfully

sd-

(Thomas Basumatary)
Joint Commissioner

Copy to:

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dt-06-07-2021

1. The Pay and Accounts Officer, (Shillong/Dibrugarh), Guwahati Zone for circulation and necessary action;
2. All CAO/CDDO/NCDDO(s) of Guwahati Zone **for compliance to timelines and circulation among all NPS subscribers;**
3. The Superintendent (System), CCO, Guwahati Zone for uploading in the Departmental website.

05/07/2021
(Thomas Basumatary)
Joint Commissioner

F.No. C-30013/15/2021-Ad.IVA
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

1st Floor, A Wing, Hudco Vishala Building,
Bhikaji Cama Place, New Delhi,
Dated June, 2021.

OFFICE MEMORANDUM

Subject: Non-credit or delay in credit of NPS units and pending grievances pertaining to NPS-reg.

The undersigned is directed to refer to Controller General of Accounts' D.O. No Coord/Expdr/NPS Grievances/2020-21/23 dated 12.05.2021 enclosing therewith PFRDA data on the status of pendency of NPS grievances and to say that the Board is concerned by such huge pendency of grievances, many of which pertain to non-credit or delay in credit of NPS units to Individual accounts. It is thereby sought to bring attention of all the offices under CBIC to the following:

2. As per Rules 6(10)(ii) and 6(10)(iii) of CCS (Implementation of National Pension System) Rules, 2021 notified on 30.03.2021, the Pay and Accounts Officer or the Cheque Drawing and Disbursing Officer, as the case may be, shall remit the contribution to the Trustee Bank through the Accredited Bank by the last working day of each month. In case of delay in crediting of contribution to the Individual Pension Account of the Subscriber beyond the prescribed timeline due to factors not attributable to the Subscriber, the amount shall be credited to the Individual Pension Account of the Subscriber along with interest for the delayed period.
3. Further, as per Rule 7(6) of CCS (Implementation of National Pension System) Rules, 2021 notified on 30.03.2021, the provisions regarding time line as applicable in the case of remittance of contribution by the Subscriber would also be applicable for remittance of contribution by the Government.
4. Thereby it is evident that any non-credit or delay in credit of NPS units not only violates the extant legal provisions but also brings greater financial burden on the government in the form of interest.
5. In view of this, all offices under the CBIC are directed to ensure strict compliance of CCS (Implementation of National Pension System) Rules, 2021 notified on 30.03.2021. A copy of the same is attached for ready reference.
6. Simultaneously, all offices under CBIC are directed to take cognizance of the pending NPS grievances from time to time to ensure quick and effective redressal of the same. The data provided by PFRDA in this regard is attached for necessary action.

(Biswajit Sarkar)
Under Secretary to the Government of India

Signature Not Verified

Digitally signed by Biswajit Sarkar, Secretary to the Government of India, for the Secretary to the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs. DN: cn=Biswajit Sarkar, o=Ministry of Finance, ou=Department of Revenue, email=biswajit.sarkar@cbic.gov.in, c=IN
Date: 2021.06.15 19:21:30 IST