

**File No.C-30013/15/2021-Ad.IVA**

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

1<sup>st</sup> 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

To

- a. All CCAs and Directorates under CBIC
- b. Webmaster for uploading on CBIC website