XIV. PENSION

Government of West Bengal Finance Department Audit Branch

No.7297-F

Calcutta the 13th August, 1977

MEMORANDUM

Subject: Measure for further liberalisation of the Death-Cum-Retirement-Benefit Rules.

The Governor has been pleased to decide that paragraph 2(b) of the Finance Department Memo No. 5225-F dated 7th June 1976 on the subject mentioned above should be substituted as follows:

"2(b) The benefit mentioned in Sub-Paragraph (i) of paragraph 1 shall also be admissible with effect from 1st April, 1974 to all existing Pensioners, who retired prior to the 1st April 1974 subject to the maximum monetary ceiling of pension as Prescribed in the respective pension rules under which their pensions have been sanctioned".

A. K. Banerjee

Joint Secretary to the
Government of West Bengal.

Government of West Bengal Finance Department Audit Branch

No.691-F

Calcutta the 30th January, 1981

MEMORANDUM

Subject: Requirement of audit report on admissibility of pension before sanction of provisional pension under rule 10(2) of the WBS(DCRB) Rules, 1971.

In terms of rule 10(2) of the WBS(DCRB) Rules, 1971where any departmental or judicial proceeding is instituted under sub – rule (1) of rule 10 ibid or where a departmental proceeding is continued against an officer who has retired on attaining the age of compulsory retirement or otherwise, he shall be paid during the period commencing from the date of his retirement to the date on which, upon conclusion of such proceeding, final orders are passed, a provisional pension not exceeding the maximum pension which would have been admissible on the basis of his qualifying service up to the date of retirement or if he was under suspension on the date of retirement up to the date immediately preceding the date on which he was placed under suspension; but no gratuity or death cum retirement gratuity shall be paid to him until the conclusion of such proceeding and issue of final orders thereon. A question has arisen whether the report on the admissibility of pension is to be obtained from the A. G., W. B. prior to the sanction of provisional pension as the calculation of the said provisional is based on pension that would have otherwise been admissible but for the departmental or judicial proceeding.

2. The Governor has, accordingly, been pleased to decide that in sanctioning provisional pension under rule 10(2) ibid the report on the admissibility of pension will have to be obtained from the Accountant-General, West Bengal. The amendment of the rule will be made in due course.

N. R. Bhattacharyya, Deputy Secretary to the Government of West Bengal.

Government of West Bengal Finance Department Audit Branch

No.6620-F Calcutta the 20th August, 1981

MEMORANDUM

Subject: Scheme for voluntary retirement of State Government employees on completion of 20 years qualifying service.

In pursuance of the recommendation of the Pay Commission, West Bengal, the Governor has been pleased to decide that the State Government employees who have put in not less than 20 years service may, by giving notice of 3 months in writing to the appointing authority, retire from; Service voluntarily. This Scheme is purely voluntary the initiative resting with the Government servant himself. The Government does not have the reciprocal right to retire, Government employees on its own, under this Scheme.

- 2. The benefit of retiring pension will be admissible to Government employees retiring under this Scheme.
- 3. A notice of less than 3 months may also be accepted by the appointing authority in deserving cases with the concurrence of the Finance Department.
- 4. If a Government Servant retire under the Scheme of voluntary retirement while he is on leave not due without returning to duty, the retirement shall take effect from the date of commencement of the leave not due and the leave salary paid in respect of such leave not due shall be recovered.
- 5. A notice of voluntary retirement may be withdrawn subsequently only with the approval of the appointing authority provided the request for such withdrawal is made before the expiry of the notice.
- A notice of voluntary retirement given after completion of 20 years qualifying service will require acceptance by the appointing authority if the date of retirement on the expiry of the notice would be earlier than the date on which the Government employee concerned could have retired voluntarily under rule 75 (aaa) of West Bengal Service Rules, Part- 1. Such acceptance may be generally given in all cases except those (a) in which disciplinary proceedings are pending or contemplated against the Government employee concerned for the imposition of a major penalty and the disciplinary authority, having regard to the circumstances of the case, is of the view that the imposition of the penalty of removal or dismissal from service would be warranted in the case or (b) in which prosecution is contemplated or may have been launched in a court of law against the Government employee concerned. If it is proposed to accept the notice of voluntary retirement even in such cases, approval of the Minister-in-Charge should be obtained in respect of Government employees belonging to Group A, Group B and Group C. In respect of Government employees belonging to Group D in such cases the approval of the head of the Department should be obtained. Even where a notice of voluntary retirement given by a Government employee requires acceptance by the appointing authority, a Government employee giving notice may presume acceptance and the retirement shall be effective in terms of the notice unless the competent authority issues an order to the contrary before the expiry of the period of notice.
- 7. While granting pension to a Government employee retiring voluntarily under this Scheme, weightage up to 5 years would be given towards qualifying service in addition to the qualifying service actually rendered by him. The grant of weightage of up to 5 years will, however, be subject to the following conditions: --
- (a) The total qualifying service after allowing the weightage should not in any event, exceed 30 years' qualifying service and
- (b) The total qualifying service after giving the weightage should not exceed the qualifying service which he would have had, if he had retired voluntarily at the lowest age/minimum service limit applicable to him for voluntary retirement prescribed under rule 75 (aaa) of West Bengal Service Rules, Part 1.

Illustrations :-

(i) If a Government servant belonging to Group A or Group B who could be retired prematurely or voluntarily under the existing rules seeks voluntary retirement under this Scheme after he has

- attained the age of 47 years and has rendered 22 years service, the weightage in pension would be limited only up to 3 years.
- (ii) If a Government servant belonging to Group C or Group D who could be retired prematurely or voluntarily under the existing rules, seeks voluntary retirement under this Scheme after he has attained the age of 51 years and has rendered 24 years of service, the weightage in pension would be admissible up to 4 years.
- 8. The weightage given under this Scheme will be only an addition to the qualifying service for purpose of pension and gratuity. It will not entitle the Government servant retiring voluntarily to any notional fixation of pay for purposes of calculating the pension and gratuity which will be based on the actual emoluments calculated with reference to the date of retirement.
- 9. The amount of pension to be granted after giving the weightage will be subject to the provisions of rule 65 of the West Bengal Service (Death Cum Retirement Benefit) Rules, 1971. The pension will also be subjected to the provisions of Rules 8, 9, 10 ibid.
- 10. The Scheme of voluntary retirement under these orders will not apply, to those Government employees on deputation to autonomous bodies/ Public undertakings etc.
- 11. A Government employee giving notice of voluntary retirement may also apply, before the expiry of the notice for the leave standing to his credit which may be granted to him to run concurrently with the period of notice. The period of leave, if any, extending beyond the date of retirement on expiry of notice but not extending beyond the date on which the Government servant should have retired on attaining the age of superannuation may be allowed as terminal leave. The leave salary for such terminal leaves shall be payable in accordance with the rules prescribed for this purpose (para-11 deleted w.e.f. 1.1.85 as per G. O. No. 1517 F. dated. 22.2.85)
- 12. Government employees retiring under this Scheme would continue to be subject to the provisions of rule 89 of the West Bengal Services (Death cum Retirement Benefit) Rules, 1971 relating to the Post retirement commercial employment.
- 13. The benefit of voluntary retirement under this Scheme will not be admissible to holder of certain services and post as enumerated in rule 59 of West Bengal Services (Death cum- Retirement Benefit) Rules, 1971.
- 14. In the light of the provisions of these orders, rule 60 (1) ibid shall be deemed to have been amended to this extent and formal amendment to the West Bengal Services (Death cum-Retirement Benefit) Rules, 1971 and the West Bengal Service Rules, Part 1 will be taken separately by this Department in due course.
- 15. Before any permission of voluntary retirement under this Scheme is given certificate from the Audit Officer should be obtained to the effect that the Government Servant concerned have rendered 20 years' qualifying service.

N. R. Bhattacharyya Deputy Secretary to the Government of West Bengal.

Government of West Bengal Finance Department Audit Branch

No.8252-F

Calcutta the 29th July, 1988

MEMORANDUM

Subject: Eligibility of the children born out of the second marriage of a Hindu Government employee solemnised after coming into effect of the Hindu Marriage Act., 1955 and during the life-time of the first wife for receiving benefits due on the death of the Government employee while in service or after retirement.

Under section 17 of the Hindu Marriage Act, 1955, second marriage solemnised during the life time of first wife is void. Such second wife, not being a legitimate heir, is not entitled to receive any

benefit due on the death of a Government employee while in service or after the retirement as per provision of this Department order No. 9388- F, dated. 4. 4. 83.

- 1. A question has now been under consideration of the Govt. as to whether the children born out of the second marriage will be entitled to such benefit. Under section 16 (1) of the said Act., though the second marriage is null and void, any children of such marriage shall be legitimate.
- 2. In view of the provision of the Hindu Marriage Act. 1955 the Governor has been pleased to decide that the children born out of such second marriage are to be accepted as members of the Family / legal heirs within the meaning of rule 7 (1) (e) (1) and (2) and rule 170 of the West Bengal Services (Death-cum-Retirement-Benefit) Rules 1971.

S. K. Chakrabarti Deputy Secretary to the Government of West Bengal, Finance Department

No. 8252 / 1 (350) - F.

Calcutta the 29th July, 1988

Copy forwarded for information and necessary action to:

The Director of Land Records and Surveys , West Bengal .

S. K. Chakrabarti Deputy Secretary to the Government of West Bengal, Finance Department

Memorandum No. 288/ 14985 -15006/A/88

dated Alipur, the 22nd August, 1988

Copy forwarded for information and necessary action to:-

2) The Settlement Officer, H-H-N R.S.O

N. Mukherjee for Director of Land Records and Surveys and Joint Land Reforms Commissioner West Bengal

Government of West Bengal Finance Department Audit Branch

No.4671-F

Calcutta the 14th May, 1990

MEMORANDUM

The undersigned is directed to say that a number of cases are referred to this Department for grant of family pension etc. to the eligible family members of employee / pensioners who have suddenly disappeared and whose whereabouts are not known. At present all such cases are considered on merit in consultation with this Department. In the normal course unless a period of 7 years has elasped since the date of disappearance of the employee / pensioner he cannot be deemed to be dead and the retirement benefit cannot be paid to the family.

- 2. The matter has been under consideration of Government for sometime past, and after careful consideration of the matter, the Governor has been pleased to decide that when an employee / pensioner disappears leaving his family, family pension etc. may be granted to the family concerned , subject to the fulfilment of the following conditions:
 - (i) the family must lodge a report with the concerned Police Station and obtain a report that the employee / pensioner has not been traced after all efforts had been made by the Police.
 - (ii) An indemnity bond should be taken from beneficiaries concerned to the effect that all payment received from Government shall be refunded to the Government in the event the missing employee / pensioner re-appears and claims his dues.

- 3. The above benefit may be sanctioned by the administrative department concerned.
- 4. All Government dues outstanding against the Government employee/pensioners shall be recovered under normal rules / orders.
- 5. The family concerned shall apply to the Head of the office of the Government employee / pensioner for grant of family pension etc., after one year from the date of disappearance of the Government employee / pensioner.

The Head of office , after scrutiny of the case , will recommended for sanction of family pension etc. to the administrative Department concerned.

S. K. Chakrabarti
Officer on Special Duty and Ex – Officio
Joint Secretary, Finance Department.

No. 4671 /1 (350) - F

Calcutta the 14th May, 1990

Copy forwarded for information and necessary action to:-

1-3) The Dte. of Land Records & Surveys , W. B., 35 , Gopalnagar Rd., Cal – 27. 5-10)

A. Samanta
Assistant Secretary to the
Government of West Bengal
Finance Department.

Memo No . 354 / 9443 - 528 / A / 90,

dated. Alipore the 4th June 90

Copy forwarded for information and necessary action to:

1) The District Land and Land Reforms Officer, Hugli

2) to 8) ******

M. K. Sarkar for Director of Land Records and Survey and Jt. Land Reforms Commissioner, West Bengal.

Government of West Bengal Finance Department Audit Branch

No. 299-F

Calcutta, the 11th January, 1991

Sub: Definition of 'Family' -Scope of the term 'Children'.

The undersigned is directed to refer to Rule 4 (7) of WBSR-II in which definition of 'Family' has been laid down. The Governor is pleased to decide that the term 'Children' appearing therein will from now on include children taken as wards by the Government employee, under the "Guardians and Wards Act, 1890", provided such a ward lives with the Government employee and is treated as a member of the family, and provided the Government employee, through a special will, has given such a ward the same status as that of a natural-born child.

- 2. This order will take immediate effect.
- 3. Necessary amendments in the rule will be made in due course.

A. K. Chakraborty
Deputy Secretary to the
Government of West Bengal
Finance Department.

Government of West Bengal Finance Department Audit Branch: Pension Cell "Hemanta Bhavan" (Top Floor) 12, B.B.D. Bag (East), Calcutta-700001

No.128 -F (Pen)

Dated, Calcutta the 21st January, 1993

In terms of Finance Department Memo. No. 9765–F dt.19.8.87, a pensioner is eligible for having his commuted portion of pension restored after 15 years from the date of retirement. In terms of Finance Department Memo. No. 2385–F dt. 4.3.89 the pensioner or his / her legal heirs (s) will apply to Accountant General, West Bengal in the prescribed proforma for restoration of the commuted portion of pension. The Governor for some time past was considering change of this procedure.

- 2. The Governor has now been pleased to decide that the pensioner or the legal heir (s) may apply in the enclosed prescribed form to the pension disbursing officer for restoration of the commuted portion of pension in terms of Finance Department Memo. No. 9765–F dt. 19.8.87.
- 3. Pension disbursing officer will mean Treasury Officers in the Districts and Managers of Public Sector Banks in Calcutta from which pension is being drawn. Pensioners drawing pension from the office of the Accountant General, West Bengal will apply to the Accountant General, West Bengal.
- 4. The pension disbursing Officer after being satisfied about the correctness of the claims, will restore the commuted portion of pension with an intimation to Accountant General , West Bengal. In case of any doubt , he will consult Accountant General , West Bengal.
- 5. This will apply to all pensioners irrespective of the date of retirement. Finance Department Memo. No. 3885–F dt. 4.3.89 will be treated as cancelled from 1st January 1993.
- 6. This order will take effect from 1st January 1993.

S. K. Chakraborti Officer on Special Duty and Ex – Officio Joint Secretary , Finance Department.

Government of West Bengal
Finance Department
Audit Branch: Pension Cell
"Hemanta Bhavan" (Top Floor)
12, B.B.D. Bag (East), Calcutta-700001

No.547 -F (Pen)

Dated, Calcutta, the 12.4.1993

MEMORANDUM

Some State Government employees have been enjoying higher scale of pay or his / her fixation of pay in terms of the interim orders passed by the Hon'ble High Court from time to time or in terms of the orders against which Appeals are pending. Such drawals of pay are purely provisional and subject to final result of the case or appeal.

- 2. It has come to the notice of Government that such employees are being allowed to draw provisional gratuity or final gratuity , leaving no scope of recovery of the excess payment in case the Government ultimately succeeds .
- 3. The undersigned is, therefore, directed to say that in all such cases, no gratuity either provisional or final, be paid pending final disposal of the case or appeal. The provisional pension will, however, be allowed till disposal of the case or appeals.
- 4. It is also hereby directed that while sanctioning the provisional gratuity, it is to be recorded that no case or appeal is pending in respect of drawal of pay of the concerned employees. Similar recording is also to be made while sanctioning proposal to the Accountant–General, West Bengal for final sanctioning of each case of gratuity. The fact of the Court case shall be recorded in the Service Book of the writ petitioner (s) with full context of the order passed by the Hon'ble High Court. Departure, if any, will be dealt with seriously.

5. This order shall not however, apply in the cases in which retirement benefits are already directed to be paid by the interim order of the Hon'ble Court.

S.K. Chakrabarti O.S.D. & Ex-Officio Joint Secretary to the Government of West Bengal

No. 547/1 (400)-F(pen)

Dated, Calcutta, the 12th April 1993.

Copy forwarded for information and necessary action to : -

1-5) * * * *

6) The District Magistrate, Howrah.

7-12) * * * *

S.K. Chakrabarti O.S.D. & Ex-Officio Joint Secretary to the Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch: Pension Cell
"Hemanta Bhavan" (Top Floor)
12, B.B.D. Bag (East), Calcutta-700001

From: Shri B. N. Pal, Deputy Secretary to the

Government of West Bengal.

To: Shri S. Mullick, D.A.G. (Pen)

Office of the Principal A.G. (A&E), West Bengal,

Treasurry Buildings, Calcutta-700001.

No. 329-F (pen)

Dated, Calcutta, the 15th February, 1995.

Sir

I am directed to refer to your D.O. letter No. Pen. Co. ordn / 4 –Vol. VI / 75 dated 01.06.94 followed by D. O. reminder No. Pen. Co– rdn/4 –Vol. VI / 306 dated 20. 10.94 addressed to Shri G.N. Chatterjee, Joint Secretary, Finance Department regarding eligibility of the wife of a Government servant who fled away with another person and get re-married long before the death of the Government servant , but after introduction of the Hindu Marriage Act. 1955 for family pension and death gratuity . The issue was taken up with Ld. L.R. West Bengal who has opined as follows: -

"The marriage between such woman and the Government servant concerned cannot be declared void even by a Court of Law in the circumstances of the case but concerned husband could approach a Court of Law for a decree of divorce under section 13 of the Hindu Marriage Act and in the event of a Decree being passed in favour of the husband such wife could not lay any claim either to pension or gratuity of her first husband."

Hence, unless such Decree is obtained by the first husband of the wife before his death , the wife will be the eligible for family pension and death–gratuity as per rules which she would have received in case she did not leave her husband prior to his death .

The son of the deceased Government employee will however get a share of death gratuity in terms of rule 7 (1) (e) (1) of W.B.S. (DCRB) Rules, 1971 read with F.D. Notification No. 2564–F dated. 30.03.76 in case no nomination subsists.

A copy of the Ld. L.R.'s Note dated 17.01.95 and a copy of the precis to which the said Note is a reply is enclosed for perusal.

Yours faithfully
B.N. Pal
Deputy Secretary to the
Government of West Bengal.

Ld. L.R. West Bengal's Note dated 17.01.95.

I have perused the precis.

It appears from the precis that the wife of the deceased Government servant left her husband and get herself re-married long before the death of Govt. servant. The question whether such remarriage, if the term can be used as such, will automatically dissolve the marriage between her and Govt. servant. The answer to the query is in the negative. The marriage between such woman and the Govt. servant concerned cannot be declared void even by a Court of Law in the circumstance of the case but the concerned husband could approach Court of Law for a decree of divorce under Section 13 of the Hindu Marriage Act and in the event of a Decree being passed in favour of the husband such wife could not lay any claim either to pension or gratuity of the first husband. As such step has not been taken by the Govt. servant concerned as per precis, the marriage between two shall be deemed to have continued even this day and in the eye of Law she shall be treated as widow of the Govt. servant concerned. Hindu succession Act of course lays down certain disqualifications and one such disqualification also relates to the re-marriage of certain types of widows but Succession Act does not make any such disqualification in the case of widow of the intestate as because such widow obviously is the widow of the person concerned when succession opens on the death of the husband. The bar of re-marriage of widows extends to only three clauses of widows as mentioned in Section 24 of the Hindu Succession Act. Therefore, in the present case the widow in question is eligible to get retirement benefits which she would have received in case she did not leave her husband prior to his death.

It is not however correct that the son of the deceased cannot get the benefit of death Gratuity unless, the marriage of the woman with Govt. servant is held to be void. The definition of "Family" as appearing in the West Bengal Services (Death-Cum-Retirement Benefit) Rules, 1971 differs while the question of death gratuity is concerned from the definition of "family" for the purpose of family pension. In accordance with definition of "family" for the purpose of death gratuity son amongst other as mentioned therein are entitled to share the same. Therefore, even if the marriage is subsisting the son in question is entitled to share the gratuity together with his mother . For the purpose of family pension the son cannot get the same in view of Rule 104 of the D.C.R.B. Rules.

A.B. Mukherjee. L.R.-in-Charge 17.01.95

Precis of the case

Accountant General, West Bengal has wanted to know whether family pension and death gratuity may be paid to the son of a deceased Government servant during the life time of the wife of the Government servant who fled away with the another person and get re-married long before the death of the Govt. servant but after introduction of Hindu Marriage Act 1955.

It is felt that the unless the first marriage of the wife is held void , the son of the deceased cannot get the benefit of death gratuity and family pension. The question is whether the first marriage of the wife is to be held automatically void with the second marriage of the wife or it cannot be held void unless declared as such by a Court of Law , Ld. L. R. , West Bengal may be requested to give his valued opinion .

Copy of D. O. No. Pen Co-ordn/4 –Vol. VI/306 dated 20.10.94 from S. Mullick, Dy. Accountant General (Pen),

Office of the Principal Accountant General (A&E), West Bengal, Treasury Buildings, Calcutta-700001.

Addressed to Shri G.N. Chatterjee , Jt. Secretary to the Govt. of West Bengal, Finance Deptt., Audit Branch Writers' Building, Calcutta – 700001.

Dear Shri Chatterjee,

Please refer to this office D.O. letter No. Pen. Co – ordn /4 –Vol. VI / 75 dated 01.06.94 seeking clarification whether family pension and death gratuity may be paid to the son of a deceased Govt. servant during the life time of wife of the Govt. servant who fled away with another person and get remarried long before the death of Govt. servant, but after introduction of Hindu Marriage Act 1955.

2. As no reply in this regard has been received, I would request you kindly to look into the matter personally and arrange to issue the clarification as sought for in the above noted D.O. at an early date.

Regards

Yours sincerely, Sd/- S .Mullick

To Shri G .N . Chatterjee Jt. Secretary to the Govt. of West Bengal Finance Deptt., Audit Branch Writers' Buildings Calcutta – 700001.

Government of West Bengal
Finance Department
Audit Branch: Pension Cell
"Hemanta Bhavan" (Top Floor)
12, B.B.D. Bag (East), Calcutta-700001

No.604 -F (Pen)

Dated, Calcutta, the 2nd May 1995

To The Principal Accountant General (A& E) West Bengal, Treasury Buildings Calcutta – 7000001

Subject: Counting of pay for pensionary benefits in the cases of promotes borne in the Secretariat Common Cadre.

Sir

I am directed to say that there is a case pending in the Hon'ble High Court, Calcutta in the matter of implementation of Common Cadre in the Sectt. Due to pending of this Court case, all promotion in the Sect. Common cadre are allowed on provisional and ad-hoc basis. But these promotions are not "provisional" in the normal sense of the term, as there is no likelihood of these promotees being reverted. In some cases of retirement of these promotees objections have been raised regarding counting of emolument drawn last on promotion for pensionary benefits.

Now after careful consideration of the matter the Governor has been pleased to decide that the emolument drawn last by the employees borne in the Sectt. Common Cadre though promoted on provisional and ad – hoc basis will count towards calculation of pensionary benefits , as a special case and relxation of rules.

Yours faithfully
B.N. Pal
Deputy Secretary to the
Government of West Bengal.

GUIDELINE FOR RETIREMENT BENEFITS TO ERSTWHILE TAHASILDER JOINED AS BHUMI SAHAYAK UNDER INTEGRATED SET UP

It has been observed with grave concern that past services records of erstwhile TAHASILDERS / TAHASIL PEONS were not collected by the respective authorities to whose establishments they joined on being released from management wing.

An administrative hiatus prevails for lack of efficient pursuance over this sensitive issue nor the service books had been started immediately after their appointment as Bhumi Sahayaks under the integrated set up in many of the cases.

The primary formalities in the manner of obtaining Nomination for Death gratuity [Rule 100 of the W.B.S. (DCRB) Rules, 1971] were not observed nor a list containing members of family [Rule 109

of W.B.S. (DCRB) Rules 1971] were pasted in the service books duly authenticated by a responsible officer.

These sorts of lapses bring about positive problems in preparation of pension cases in time.

A guide–line for preparation of pension/Family pension cases especially in respect of Bhumi Sahayaks is noted below.

- 1) Service Books of such employees should be immediately started [if not already acted on] on ascertaining their dates of birth on the basis of appropriate documentary evidences and should be written in words also with proper attestation under this specific item .
- 2) The fact of medical Certificates of fitness and satisfactory report on Police Verification should be entered in the Service Books under proper attestation.
- 3) The question of condonation of excess age at the entry in service may arise in respect of such employees . Such irregularity should be got condoned in each case in term of the contents of standard proforma enclosed and the fact may be entered in the Service Books under proper attestation [if not already effected; Appendix –I]
- 4) 'Nomination for Death Gratuity' and a list of members of family should be obtained from each of the employees in duplicate and one copy of each should be pasted in the Service Books Positively. [There is a provision for change of nomination and inclusion and exclusion in the list of the members of family as and when necessary on observance of similar procedure.]
- 5) A vigorous attempt should be made to obtain their past service records from the establishment of collectorate as far as practicable to enjoin the past service, where necessary.
- 7) Facts of grant of advances from the Govt. sources like Marriage/Illness advance, Cycle advance etc. should be categorically mentioned in service Books with details of indications of instalments for recovery of Principal amount as well as interest with specific month of recovery of the 1st instalment under proper attestation in red ink. Similarly entry should be recorded on completion of the recovery of the Principal amount as well as interest in full.
- 8) A notice of retirement should be positively served to each of the employees who are due to retire within one year.
- 9) The Service Book of retiring / deceased employees should be got verified by the Pay Implantation Cell in respect of initial pay fixation statements where necessary prior to processing to audit for the certificate of admissibility for pension.
- 10) A measure may be taken to check the Service Book in respect of the entries indicated in previous paras and following pension papers should be offered to a pensioner in a formal letter with the request to re—submit them with Joint Photographs (when applicable) in triplicate and ask the pensioner to open an Account Book at any of the Nationalised Bank.
- i) Application of pension (form No. 5)
- ii) Declaration under Rules 911 and 920 of the C.S.R.
- iii) Nomination for a life time arrears of pension in triplicate.
- iv) Three slips containing either specimen signature of the pensioner or left thumb impression if he eventually cannot write.
- v) Three slips containing joint photographs of the pensioner and his wife or other eligible beneficiary for family pension (if the wife predeceased the pensioner) with the full name of the wife or beneficiary, as the case may be.
- 11) On collection of the above mentioned particulars for pensioner, the head of office will arrange:
- a) To take measure to fill up the Form No. 1 and Form No.3 and enter the fact of retirement and last verification of service in the Service Book.

- b) to prepare a calculation chart for pension / gratuity and family pension as would be admissible on the basis of the length of qualifying service.
- c) to issue the L.P.C. on retirement detailing therein the list of financial liabilities to the Govt. where necessary.
- d) to furnish a copy of sanction of a provisional pension in favour of the pensioner where admissible. [Prior to forwarding the pension case to audit, a provision pension may be sanctioned where admissible for at least six months, the term of such sanction may be extended from time to time upto one year, if felt necessary.]
- 12) It has been learnt that there is a common misconception in respect of the other pensionary benefits if the qualifying period of service is less than ten years. It is categorically stated that other pensionary benefits like family pension and retiring gratuity to the extent of the length of qualifying service are admissible. [Rule 67 0f the W.B.S (DCRB) Rules, 1971.]
- 13) In case of death of an employee rendering qualifying service of one year his wife or a beneficiary is entitled to get family pension according to the pay range of the deceased Govt. employee and death gratuity at the following formulae on the basis of specific period of qualifying service as revised with effect from 1. 1. 86.
- a) less than one year: last pay $x^2 = death$ Gratuity.
- b) One year or more but less than five years: last pay $x \in B$ =Death Gratuity.
- c) five years or more but less than twenty five years: last pay x 12= Death Gratuity.
- d) twenty years or more: <u>Last pay x length of service = Death</u>

Gratuity not exceeding an amounts of Rs.85,000/-

- 14) A measure for payment of a provisional family pension may be adopted to the rate fixed in the Table on the basis of last pay of the deceased employees prior to processing the death gratuity case to audit for a period of six months and if necessary the term may be extended upto twelve months.
- 15) The fact of the death and last verification of service may be recorded in the Service Book under proper attestation.
- 16) Sanction of a provisional pension/Family pension may be accorded provided all necessary particular are found to be in order in all respects.
- 17) Incidentally, it is stated that nomination for Group Insurance Scheme may be obtained from the Bhumi Sahayaks whose age was less than 50 years on the date of joining in the present service and the fact of option may be recorded in the Service Books; Similarly entry of non eligibility of option in respect of the employees who attained more than 50 years on the date of joining may be recorded in the Service Books in red ink.

P. Bandyopadhyay Director of Land Records and Surveys and Joint Land Reforms Commissioner; West Bengal.

Memo No. 242/2899-2916/A/95.

Dated, Alipore the 3rd April 1995.

Copy with a copy of Appendix I is forwarded for information to :

District Land and Land Reforms Officer, he is requested to please serve the extra sets to all Subordinate set-up under his own arrangement.

P. Ghosh for Director of Land Records and Surveys and Joint Land Reforms Commissioner; West Bengal.

APPENDIX - I

GOVERNMENT OF WEST BENGAL OFFICE OF THE DISTRICT LAND AND LAND REFORMS OFFICER

ORDER No.	Dated the
Shri (full name)	first entered into Govt.
service on (date of Joining) as a temporary	(designation)
under (office to which attached)	
When he was years month Exceeding the Prescribed limit by	days in age
J ————————	Years
month days	
2. In view of policy decision of Govt. to bring those employees under	
the excess in age over the prescribed limit in case of Shri	is
hereby condoned under Rule 8 of the W.B.S.R., Part – I	
	e Competent authority fice seal)
N.B. DLLRO of a certain district will be competent to condone the exces	s in age in respect of Bhumi
Sahayaks under his own Signature.	
GUIDELINE FOR PRELIMINARY ARRANGEMENT FOR PREPARATIO TERMS OF BOARD OF REVENUE'S MEMO. No. 2944 (37) - GBIII I	
The Service records of erstwhile Tahasildars, it is presumed, when n	nade over in districts/sub -
divisional/block land & land reforms offices under Integrated set-up of	on their appointment in the
regular post of Bhumi Sahayaks by the respective districts collectorates we	ere in a disjointed state.
2. The continuous and uninterrupted length of period in service prio	r to present assignment may
be carefully checked and accepted for the purpose of retirement/dea	
acceptance of such period of service may be entered in each Service B	ook in the following manner
under seal and signature of the head of office.	
a) "Verified the service on records during his/her incumbency a	
from to and accepted to be conting	nuous and uninterrupted in
terms of para 4 (a) of the Board of Revenue's memo No. 2944 (37) – GB 11 (e) of the WBS (DCRB) Rules, 1971".	III dt. 27.4.95 read with Rule
3. Incidentally, it may often happen that service records of certain ers	
not in trace. In respect of such cases, an alternative measure needs be of continuous and uninterrupted service as Tahasildars prior to the pres	
office may arrange to obtain a statement from each of such Tahasildars to	
	_
a) "I Shri/Shrimati son/daughter/wife hereby declared that I/my husband was engaged as Tahasildar in the	
and continued to render service according to terms of agr	
to uninterrupted and at a st	retch; and beg to submit
contemporary certificates in support of this statements".	
4. Two similar contemporary certificates may be collected by either th	ie Bhumi Sahayaks himself /
herself or by his wife / her husband in death case and appended to t	
following effect .	
a) "I Shri/Shrimati son/daughter/wife	
hereby solemnly affirm that Shri/Smt Son/daughter	/wife of
rendered service for a continuous and uninterrupted period as a Tahasilda	
district of	
such and an or these statement should be pasted in original inside a service	C DOOK.

summary enquiry and issue individual order in the following effect and record the contents in the

The head of office will examine the statement alongwith the cotemporary certificates on a

5.

service book under seal and signature.

- b) It is specifically stated that neither of the death cases should be left unattended for want of past service records of the deceased Bhumi Sahayaks.
- 7. His wife or her husband or any other beneficiary may be asked to submit similar statement as per para 3 (a) above with necessary modifications and suitable actions may be taken likewise.
- 8 Govt. issued a guideline relating to the question of contributory Provident Fund at the time regularisation of the service of the erstwhile Tahasildars effective from 1.7.84 under the pensionable establishment and decided to cease to contribute the employers' share in favour of them and the portion of those erstwhile Tahasildars contributed towards such fund would be converted into General Provident Fund on individual application to be forwarded to audit with details of accounts credited against each of such employees after opening the individual account towards GP fund .
- 9. Since erstwhile Tahasildars did not cease in service nor died at the time of their appointment in the post of Bhumi Sahayaks, the question of the refund of the portion proposed to be contributed on the part of Govt. does not arise at this stage.
- 10. All out of effort should be taken to be dispose of those pension cases which are under suit.

P. Bandyopadhyay
Director of Land Records and Surveys and
Joint Land Reforms Commissioner; West Bengal.

Memo No. 242/4047-4146/A/95

Dated, Alipore, the 01.06.95

Copy forwarded for information and necessary action to:

- 1. The Accountant General (A&E), West Bengal Treasury Buildings, Calcutta-700001
- 2. The District Magistrate, He is requested to kindly instruct his subordinate authorities to co- operate the District / Sub-divisional/Block Land & Land Reforms Office to collect the past service records of erstwhile Tahasildars so that their pension cases be taken up by the head of offices as far as practicable.
- - This has a reference to Dte .memo No.545/3777-3800/A/94 dt.15.5.95.
- 4. The Dy. Director of Compensation, West Bengal / Dy. Director of Administration, W.B. / Asstt. Director of Compensation, W.B. / O.S.D.I. / O.S.D II / Office Superintendent.

5	to	6.	*	*	*
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P. Ghosh for Director of Land Records and Survey and Joint Land Reforms Commissioner; West Bengal.

 $\mbox{chronicle-page no.} - 703 \mbox{-w.b. l. \& l. r. officers' asson.}$

Government of West Bengal Finance Department Audit Branch: Pension Cell "Hemanta Bhavan" (Top Floor) 12, B.B.D. Bag (East), Calcutta-700001

No.959 -F (Pen)

Dated, Calcutta the 20th July 1995.

MEMORANDUM

Subject: Family pension Scheme for State Govt. Employees - extension of the benefits to the families of Govt employee who die in harness before completion of one year's service.

In term of the clause (b) of sub-rule (1) of Rule 101 of the West Bengal Services (Death Cum Retirement Benefit) Rule, 1971, the benefit of family pension is admissible to a Govt. employee rendering at least three years' qualifying service. This provision was liberalised in terms of F.D. memo No. 5625–F dated 27.07.81 to the effect that the said benefit will apply to Govt. employees rendering at least one year's qualifying service.

- 2. Govt. Pensioners Association for sometime past are requesting Govt. to further liberalise the provision to the effect that the benefit of family pension may be allowed in case a Govt. employee dies while in service after rendering less than one year's service as has already been provided by the Govt. of India.
- 3. The Governor has, therefore, now been pleased to decided that the benefit of family pension will also apply in case of a Govt. employee rendering less than one year's service provided he was medically examined and found fit for Govt. service.
- 4. Formal amendment of relevant rule will be made in due course.
- 5. This order will take effect from the date of issue and shall not be applicable to the families of these Govt. servants who died before completion of one year's continuous service before the date of issue of this order.

B.N. Pal
Deputy Secretary to the
Government of West Bengal.

Government of West Bengal Finance Audit Department Pension Cell "Hemanta Bhavan" (Top Floor) 12, B.B.D. Bag (East), Calcutta-700001

No.977-F (Pen)

Calcutta the 27th July, 1995.

NOTIFICATION

In Exercise of the power conferred by the proviso the article 309 of Constitution of India, the Governor is pleased hereby to make the following amendment in the West Bengal Service (Death Cum Retirement Benefit) Rules 1971, as subsequently amended (hereinafter referred to as the said Rules):-

AMENDMENT

In the said rules, after rule 104A, insert the following rules: -

"104B. Grant of pension to judicially separate widower or widow -

(1) Where a Govt. servant dies leaving behind a judicially separated widower or widow and no child or children, the family pension in respect of the deceased shall be payable to the person surviving:

Provided that where in a case, the judicial separation is granted on the ground of adultery and the death of the Government servant takes place during the period of such judicial separation , the family pension shall not be payable to the person surviving, if such person surviving was held guilty of committing adultery.

- (2) (a) Where a female Government servant or male government servant dies leaving behind a judicial separated widower or widow with a child or children, the family pension payable in respect of the deceased shall be payable to the surviving person provided he or she is the guardian of such child or children.
 - (b) Where the surviving person has ceased to be the guardian of such child or children, such family pension shall be payable to the person who is the actual guardian of such child or children.
- (3) Where the child or children of such judicially separated widower or widow die (s) majority, the family pension shall revert to the widower or widow, as the case may be, subject to the provision of sub-rule (1) provided he or she drew family pension as guardian of the child or children."

By order of the Governor B.N. Pal Deputy Secretary to the Government of West Bengal.

Government of West Bengal
Finance Audit Department
Pension Cell
"Hemanta Bhavan" (Top Floor)
12, B.B.D. Bag (East), Calcutta-700001

No.1240-F (Pen)

dated, Calcutta the 11th September 1996.

MEMORANDUM

In terms of finance Department's memo No. 12504–F dated 12.12.95, the manner of pay fixation as laid down in rule 42A (1) of the WBSR Part 1 has been extended to Government employees holding Group "A" post / scale in substantive, temporary or officiating capacity in case of promotion or appointment to a higher Group 'A' post in a substantive temporary or officiating capacity or appointment to a Higher Scale with effect from 01.01.86 notionally with the stipulation that no arrear adjustment prior to 1st December 1995 shall be admissible.

- 2) Now a question has been raised as to whether pension and gratuity will be revised on the basis of such notional pay in respect of these who come under the purview of Finance Department's memo No. 12504–F dated 12.12.95 but retired /died prior to 01.12.95.
- 3) After careful consideration of the matter the Governor has been pleased to decided that pension and gratuity shall be revised on the basis of the notional pay accruing as a result of fixation of pay in terms of Finance Department's memo No. 12504–F dated 12.12.95 subject to the condition that the revised pensionary benefits so arrived at be actually payable with effect from 01.12.95.
- 4) The head of office shall be issue a national pay certificate while sending pension revision case to the office of the Principal Accountant General (A & E). West Bengal.

A.K. Chakraborty
Joint Secretary to the
Government of West Bengal.

Government of West Bengal
Office of The Director of Land Records and Surveys
And Joint Land Reforms Commissioner, West Bengal
35, Gopal Nagar Road, Alipur, Calcutta-700027

Memo No. 518/1637-1654/CS/SAT/97

Dated Calcutta, the 22nd July 1997

To

The District Land & Land Reforms Officer

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Sub: Judgement of Hon'ble Supreme Court of India on Recovery of salary from the employees who worked beyond the age of superannuation.

With Reference to the above subject, a Xerox copy of the Judgement of Supreme Court of India, SLP (C) 3721/1997 dated 28th February, 1997 is sent herewith for information and necessary action.

Enclo: As stated

M. J. Iqbal for Director of Land Records and Surveys and Joint Land Reforms Commissioner, West Bengal.

IN THE SUPREME COURT OF INDIA

(S.L.P (C) 3721 dated February 28, 1997)
PRESENT
MR. JUSTICE K. RAMASWAMY
MS JUTICE SUJATA V. MANOHAR
Between
Radha Kishan
And
Union of India and Ors.

Superannuation Age –Person allowed to continue in service for three years after attaining age of superannuation — Department taking action to recover amounts paid to such employee beyond date of superannuation — Action of department is legal and proper — Person working during period when he was not continued in service as per law has no right to claim salary etc. — Equity and misplaced sympathy have no plea.

The petitioner who was due to retire on May 31, 1991 remained in office till May 31, 1994. When action was taken to recover the amounts paid to him for the period beyond the date he was to retire, he filed the application before Central Administrative Tribunal, Patna Branch and the same was dismissed. Hence Civil Appeal by Special Leave.

HELD: It would be an obvious case of absolute irresponsibility on the part of the officer concerned in the establishment in the concerned section for not taking any action to have the petitioner retired from the service on his attaining superannuation. It is true that the petitioner worked during that period, but when he is not to continue to be in service as per law, he has no rights to claim the Salary etc. It is not the case that he was re-employed in the Public interest, after attaining superannuation.

The action taken by the authorities to recover the amount paid to him for the period beyond the date he was to retire is legal and proper. (Pare 3)

If it is contended that the petitioner would have conveniently secured gainful employment elsewhere and having worked, he cannot be denied the legitimate salary to which he is entitled, it would be field day for manipulation with impunity and one would get away on the plea of equity and misplaced sympathy. It cannot and should not be given countenance. (Pare 4)

Petition dismissed

For Petitioner M.K. Dua

ORDER

This is an astonishing and more shocking case. The petitioner who was admittedly, to retire on May 31, 1991 remained in office till May 31, 1994 as if he was not to retire from service, enjoying all the benefits of service.

2. This special leave petition raised from the order of the Central Administrative Tribunal, Patna Branch, made on November 26, 1996 in OA No. 652/1995. The petitioner had joined the service in Tele Communication Department. Admittedly, his date of birth is May 13, 1933. On attaining the age of superannuation, he was to retire on May 31, 1991 instead he remained in service till May 31, 1994. When action was taken to recover the amounts paid to him for the period beyond the date he was to retire viz., May 31,1991 and to which he was not entitled, he filed OA in the Tribunal and the same has been dismissed. Thus this special leave petition.

- 3. The learned Counsel for the petitioner contends that since the Petitioner has worked during the period, he is entitled to the payments of the pay and allowances from June 1, 1991 to June 26, 1994 and that he was also entitled to the payment of Provisional Pension, Death Cum Retirement gratuity, leave encashment, commutation of pension amount, GPF money and the amount deposited under CGHS on the plea that he retired from service on May 31, 1994. We are aghast to notice the boldness with which it is claimed that he is entitled to all the benefits with effect from the above said date when admittedly he was to retire on May 31, 1991. It would be an obvious case of absolute irresponsibility on the part of the officer concerned in the Establishment in the concerned section for not taking any action to have the petitioner retired from service on his attaining superannuation. It is true that the petitioner worked during that period, but when he is not to continue to be service as per law, he has no right to claim the salary etc. It is not the case that he was re-employed in the public interest, after attaining superannuation. Under these Circumstances, we do not find any illegality in the action taken by the authorities in refusing to grant the benefits.
- 4. It is then contended that the petitioner would have conveniently secured gainful employment elsewhere and having worked, he cannot be denied of the legitimate salary to which he is entitled to. Though the argument is alluring, we cannot accept the contention and give legitimacy to the illegal action taken by the authorities. If the contention is given acceptances, it would be field day for manipulation with impunity and one would get away on the plea of equity and misplaced sympathy, it cannot and should not be given countenance.
- 5. Under those circumstances, we dismiss the petition with a direction to the Government of India to take appropriate disciplinary action against the persons concerned for their deliberate dereliction of duty in not ensuring the petitioner retirement on his attaining the age of superannuation.
- 6. The Registry is directed to communicate this order to the Secretary, Telecommunications, Government of India. The Secretary is directed to ensure immediate action in the matter and submit the compliance report to the Registrar of this Court within three months from the date of receipt this order.

Government of West Bengal
Finance Department
Audit Branch: Pension Cell
"Hemanta Bhavan" (Top Floor)
12, B.B.D. Bag (East), Calcutta-700001

No.1221 -F (Pen)

Calcutta the 2nd September 1997

MEMORANDUM

Subject: Scheme for payment of Pension and Gratuity on the date of superannuation under memo No. 1315 – F (Pen) dated 14.10.96 – amendment of .

The undersigned is directed to state that in this Department's memo No. 1315 – F (pen) dated. 14.10.96 a Scheme for payment of pension and gratuity on the date of superannuation of the State Govt. employees has been issued. In terms of para 1.4 the said memo. the Head of office is required to send the pension papers complete in all respect to The Principal Accountant General (A&E), West Bengal alongwith enclosures mentioned in the comprehensive from just six months in advance from the date of superannuation alongwith a Pay Certificate in Annexure to memo No. 1315–F (pen) dated 14.10.96.

It has been reported by the Principal Accountant General (A & E), West Bengal that in a good number of Cases incomplete pension papers were forwarded to him and as a result he could not issue authority for payment of pensionary benefit right in time.

Now, the undersigned is further directed to request all concerned to strictly follow the provision made in para 1.4 of Finance Department memo No. 1315-F (pen) dated 14.10.96 in the matter of submission of pension papers to the Principal Accountant General (A&E), West Bengal. It should be noted that while forwarding pension papers to the Principal Accountant General (A&E), West Bengal,

Pay Certificate in Annexure to Memo No. 1315 – F (pen) dated 14.10.96 should invariably be enclosed along with other papers as required under rules.

D. Gupta
Deputy Secretary to the
Govt. of West Bengal.

Government of West Bengal
Finance Department
Audit Branch: Pension Cell
"Hemanta Bhavan" (Top Floor)
12, B.B.D. Bag (East), Calcutta-700001

No.1410 -F (Pen)

Dated, Calcutta the 12th November, 1997

MEMORANDUM

Subject: Grant of pensionary benefits to the children from the void or voidable marriages

Attention is invited to provision contained in Rule 105 of W.B.S. (DCRB) Rules 1971 and decisions contained in this Department Memo Nos. 9388–F dated 04.08.83 and 8252- F dated 29.7.88. Question has been raised as to admissibility of family pension to children of a deceased Govt. employee / pensioner from a wife whose marriage with the said Govt. employee/pensioner would be voidable or held void under the provision of Hindu Marriage Act.

- 2. In view of the fact that Section 16 of the Hindu Marriage Act.1955 as amended by Hindu Marriage Laws (Amendment) Act states "Notwithstanding that a marriage is null and void under section 11, any child of such marriage who would have been legitimate, if the marriage had been valid shall be legitimate, whether such child is born before or after the commencement of Marriage Law (Amendment) Act, 1976 and whether or not a decree of nullity is granted in respect of that marriage under this Act, and, whether or not the marriage is held to be void otherwise than on a petition under Act."
- 3. The right of such children require to be protected and will accrue accordingly. It is, therefore, clarified that pensionary benefits will be granted to children of a deceased Govt. employee/pensioner from such type of void marriage when their turn comes in accordance with Rule 105 ibid. It may be noted that they will have no claim whatsoever to receive family pension as long as the legally wedded wife is the recipient of the same.

D. Gupta Deputy Secretary to the Govt. of West Bengal.

Government of West Bengal
Finance Department
Pension Branch
"Hemanta Bhavan" (Top Floor)
12, B.B.D. Bag (East), Calcutta-700001

No.256 -F (Pen)

Dated, Calcutta the 3rd March 1998

MEMORANDUM

Subject: Scheme for payment of pension and gratuity on the date of Superannuation.

In paragraph 6.6 of Finance Department's Memo No.1315 – F (pen) dated 14.10.96, provision exists for payment of pensionary benefits of the employees of this State residing permanently after retirement in other States. In terms of the said provision there is possibility of payment of pensionary benefits being delayed in respect of these categories of employees as in their cases issue of Last Pay Certificate is required under the existing rules.

After careful consideration of the matter, the Governor has been pleased to decide as follows:

- i) In the cases where the payment of pensionary benefits/family pension in respect of State Government employees is to be made in other state, the Head of Office (Pension Sanctioning Authority) will send the following pension papers in duplicate positively:-
- a) Single Comprehensive Form;
- b) Pay Certificate to Annexure to memo No.1315 F (pen) dated 14.10.96;
- c) Application for Commutation of pension where applicable;
- d) Nomination for payment of life time Arrears of Pension, and
- e) Application in Form No.5 in addition to other papers/documents as usual. In their cases the Pay Certificate issued in Annexure to memo No. 1315–F (pen) dated 14.10.96 shall be deemed to be the Last Pay Certificate, as a special case and in relaxation of rules.

All Pension Sanctioning Authorities are hereby directed to follow these instructions and to submit pension papers where pensioners/family pensioners opted for drawal of pension from other states complete in all respect to the Principal Accountant General, West Bengal as per time Schedule as prescribed in the memo under reference without fail.

Para 6.6 of the said memo shall be deemed to have been amended to the extent of this order.

Asok Gupta Principal Secretary to the Government of west Bengal

Government of West Bengal
Finance Department
Pension Branch
"Hemanta Bhavan" (Top Floor)
12, B.B.D. Bag (East), Calcutta-700001

No.634 -F (Pen) Calcutta the 5th June 1998

From : Sunil Chaturvedi Joint Secretary

To: The Principal Accountant General (A &E), West Bengal Treasury Buildings, Calcutta – 700 001.

Treasury Buildings, Calculta - 700 00

Sir

I am directed to say that in this Department's G.O. No. 3830–F dated May 15, 1998 (copy enclosed) the age of superannuation of the State Government employees belonging to Group A, Group B and Group C services has been enhanced from 58 years to 60 years. Consequent upon issue of such orders there will be no case of superannuation of the State Government employees of the above groups upto 30th April 2000. I am, therefore, directed to request you to kindly return all pension cases already submitted for payment of superannuation pension of the said groups of State Government employees due for superannuation on or after May 31, 1998 to the respective Pension Sanctioning authorities with the direction to resubmit all such cases 6 (six) months in advance from the date of superannuation as per the Government Order quoted above. I am also directed to request you to kindly arrange to secure return of Pension Payment Orders and authority for payment of Gratuity and Commuted Value of Pension in original, if already issued by making a reference to the Pension Disbursing Officer/Pension Sanctioning Authority to whom such authority was endorsed by you.

I would, however, like to request you that in terms of the Government Order quoted above, the superannuation cases of group 'D' employees and the cases of retirement other than on ground of superannuation of the employees belonging to other groups under the revised scheme as issued in this department memo No. 1315 –F (pen) dated October 14, 1996 may please be considered and disposed of as hitherto.

Yours faithfully Sunil Chaturvedi Joint Secretary

Government of West Bengal Finance Department Pension Branch "Hemanta Bhavan" (Top Floor) 12, B.B.D. Bag, Calcutta-700001

No.1127 -F (Pen)

Calcutta the 27th October 1998

MEMORANDUM

Subject: Revision of Pensionary Benefits of State Government employees consequent on the revision of pay

The undersigned is directed to state that the question of modification of rules granting pensionary benefits to the State Government employees consequent on revision of pay under the West Bengal Service (Revision of Pay and Allowance) Rules 1998 has been under consideration of Government. After careful consideration of the matter, the Governor has been pleased to decide that the pensionary benefits in respect of the State Government employees who retire after coming into force of the West Bengal Services (Revision of Pay and Allowance) Rules 1998 and whose pay has been fixed under the said rules actually or in whose favour the such revised pay has been allowed notionally shall be determined as follows:-

- i) Pension shall continue to be calculated at the rate of 50% of last drawn "emolument" as defined in Rule 7(1)(d) of the West Bengal Services (Death-Cum-Retirement Benefit) Rules, 1971 with proportionate reduction for less than 33 years of qualifying service as at present.
- ii) The existing minimum amount of monthly pension/family pension of Rs. 400/- (Rupees four hundred only) per month as laid down in memo no. 1066-F (pen) dt. 2.6.92 shall be raised to Rs. 1,300/ (Rupees one thousand three hundred only) per month.
- iii) The existing maximum amount of monthly pension of Rs.3,650/ (Rupees three thousand six hundred and fifty only) per month as laid down in memo No. 4055 F dt. 25.4.90 shall be raised to Rs.11,200/- (Rupees eleven thousand and two hundred only) per month.
- iv) Family pension shall be calculated @ 30% of the pay drawn last actually or notionally under WBS (ROPA) Rules '98 instead of being determined by pay ranges as shown in para (viii) of memo No. 7530 dt.6.7.88. The maximum ceiling of family pension of Rs. 1,000/- (Rupees one thousand only) per month as laid down in memo No. 4055–F dt.25.4.90 shall be raised to Rs.6,720/- (Rupees six thousand seven hundred twenty only) per month at normal rate. However, the existing provision for calculation of family pension at enhanced rate for a specific period will continue.
- v) The maximum amount of Death / Retiring Gratuity of Rs.2,00,000/- (Rupees Two lakhs only) as laid down in memo No. 1465–F (pen) dt. 15.11.95 shall be raised to Rs. 2.5 lakhs (Rupee Two lakhs and fifty thousand only).

While calculating the amount of death/Retiring gratuity, Dearness Allowance drawn immediately before death/retirement shall be taken into account in addition to existing emolument as defined in Rules 7(1)(d) of West Bengal Services (Death-Cum-Retirement Benefit) Rules 1971.

vi) The maximum amount of pension that can be commuted as per Rule 5(2) of the West Bengal Services (Commutation of Pension) Rules 1983 shall be raised to 40% of the amount of pension. Other provisions in the said rules will however continue.

The time limit of 15 years from date of retirement for restoration of commuted portion of pension will remain unchanged.

vii) State Government employees who retired during the period from 1.1.96 to31.3.97 are also entitled to have their pensionary benefits revised notionally on the basis of revised pay fixed notionally in terms of West Bengal Services (Revision of Pay and Allowance) Rules 1998 for the period prior to 1.4.97. They shall not get any arrears representing the difference between revised pension and existing pension for the period up to 31.3.97. They shall continue to draw the existing amount of pension which was fixed without taking into account the benefit of notional fixation of pay up to 31.3.97. They shall get actual payment of revised pensionary benefits i.e. pension, death/retiring gratuity and family pension arrived at on the basis of "emolument" allowed notionally as a special case. In their cases pensionary benefits shall be calculated on the basis of notional pay fixed under West Bengal Services (Revision of Pay and Allowance) Rules 1998 and also on the basis of certificate of notional "emolument"

(in lieu of pay Certificate) to be issued by the respective pension sanctioning authority on the date of retirement/death based on initial notional pay, as a special case and in relaxation of normal rules.

The Principal Accountant General will issue authority for payment of revised pensionary benefits w.e.f 1.4.97 onwards on the basis of certificate of notional "emolument" as sated above without insisting on issuing of pay Certificate. The pension sanctioning authority will prepare pension papers in those cases as usual on the basis of notional "emoluments" and submit the same to the Principal Accountant General, West Bengal for issue of authority for payment of pensionary benefits at revised rate as stated in this order. In the case of State Government employees who are already in receipt of pension, the pension sanctioning authority in their cases will send previous pension papers along with Service Book, certificate of notional "emoluments", revised calculation sheet showing the calculation of revised pensionary benefits and application, if submitted, for further commutation of pension as mentioned in para (viii). The Principal Accountant General, West Bengal will authorise payment of pensionary benefits at revised rate accordingly to the pension disbursing officer, concerned. The amount of gratuity, if any, paid earlier in respect of employees of this category according to the rules prevailing at the material time will be adjusted against the revised gratuity calculated on the basis of notional "emoluments" now authorised by the Principal Accountant General, West Bengal on the basis of this order. In the cases of pensioners who are otherwise eligible to have their pay fixed notionally under West Bengal Service (Revision of Pay and Allowance) Rules 1998 and who died on any date before or after being eligible to get actual payment of revised pension and gratuity determined on the basis of notional "emoluments" pension/family pension and gratuity in respect of them shall also be determined as stated above and Life-time arrears of such benefits w.e.f. 1.4.97 shall be paid to the nominees(s)/legal heir(s)/family members as usual after adjustment of the amount already paid on this account earlier.

viii) The pensioners who have already commuted a portion of their pension not exceeding one third of pension without of medical examination are also entitled to commute, if they so desire, the difference between 40% of revised pension and the amount of pension already commuted without medical examination provided they did not mention specific amount in the application for commutation of pension submitted previously. They are required to submit an application in plain paper for further commutation of pension as stated above to respective pension sanctioning authority. The Principal Accountant General (A&E), West Bengal will issue authority for payment of commuted value of pension as stated above on the basis of application of the pensioner revised from the pension sanctioning authority. The commutation in such cases shall become absolute on the date from which pension has been revised. In other cases, where the pensioner mentions the specific amount in the application for commutation of pension submitted previously, he/she will have to apply afresh in the prescribed form and in his/her case commutation of pension will become absolute from the date of application as per existing rules.

ix) The relevant rules in West Bengal Services (Death-Cum-Retirement Benefit) Rules, 1971 and West Bengal Services (Commutation of Pension) Rules, 1983 shall be deemed to have been amended to the extent indicated in these orders. Formal amendment to the said rules will be made in due course.

Asok Gupta
Principal Secretary to the
Government of West Bengal
Finance Department.

No. 1127/1(400)F(Pen)

Dated 27.10.98

Copy forwarded for information and necessary action to all concerned.

A. Ghosh
Jt. Secretary to the
Government of West Bengal
Finance Department.

Government of West Bengal Finance Department Pension Branch "Hemanta Bhavan" (Top Floor) 12, B.B.D. Bag (East), Calcutta -700001

No.30 -F (Pen)

Calcutta the 8th January, 1999

MEMORANDUM

Subject: Scheme for payment of pension and gratuity on the date of superannuation under memo No. 1315 – F (Pen) dated 14.10.96 – Question of dispensing with the requirement of checking of Initial Pay Fixation Statement by the Pay Impletation Cell.

The undersigned is directed to state that after careful consideration of the matter the Governor has been pleased to modify para 4 of Finance Department memo no.492- F(pen) dated. 21.3.97 as follows:

"The Principal Accountant General (A&E), West Bengal's office will apply necessary test checks to determine the admissibility of pensionary benefits/death benefits on the basis of pay fixed by the head of office in accordance with the rules. If, however, any wrong fixation of pay is detected by the Principal Accountant General (A&E), West Bengal's office during their requisite checking, the overdrawn amount, if any, duly computed by the head of office will be recovered from the amount of retiring/ death gratuity as well as from the future payment of relief of pension/family pension, if necessary".

A. Gupta
Joint Secretary to the
Government of West Bengal
Finance Department.

RETIREMENT BENEFIT

- (A) Pension case is to be forwarded to the Principal Accountant General (A&E) West Bengal, 6(six) month in advance from the date of superannuation of attaining the age of 60 years or as early as possible in case of unfortunate demise the employee while in service.
- (B) Papers to be enclosed with the pension case are shown in list appended below:
- (C) On receipt of intimation from the A. G. in regard Pension Payment Order this should be handed over to the employee along with a certificate stating his date of superannuation, no liability with Govt. and drawal/non-drawal of provisional pension/provisional gratuity. Copy of the certificate may be also forwarded to the concerned Treasury officer.
- (D) On receipt of authority for drawal of gratuity/commuted value of pension, bills should be prepared for drawal of the amount from Treasury and cheques should be handed over to the employee.
- (E) Bills for Leave Salary and Group Insurance should be prepared and drawn from the local Treasury and disbursed to the employee.
- (F) For final withdrawal of G.P.F.an application in Form 10A is to be sent to the A.G. In case of unfortunate demise of the employee the application should be in form 10B. On receipt of order from the A.G. the amount is to be drawn from Treasury and disbursed.
- (G) G.P.F. deduction should be stopped for the last three months of retirement,
- (H) The employee should retire in the afternoon of the last day of month on attaining the age of 60 years. If the date of birth is 1st day of a month he will retire in the afternoon of the last day of preceding month.

Example:

 Date of Birth:
 Date of Retirement.

 03.04.1948
 30.04.2008

 01.04.1948
 31.03.2008

(I) Calculation of Pension, Gratuity and Leave Salary: -

Pension on Retirement: <u>Last basic Pay x qualifying Service Period</u>

33 x 2

Retiring gratuity (last Pay+ D.P.+D.A.)x qualifying Service period (G.O.No.371- F(Pen) 2

Dated.23.04.2007 (Limited to Rupees 2.5 Lakhs.)

N.B.: Qualifying Service Period: -

Total Service Period (-) Extraordinary Leave Period (If not taken on medical ground) (-) period of suspension (If not treated as due period by order of the authority concerned.)

• Qualifying service period is limited to maximum 33 years

Commuted Value of Pension:

Up to 40% pension amount is allowed to commute to receive one time payment. Rate is Rs,117.72 for one rupee of pension. Pension amount will be reduced by the amount so commuted. That will be restored after 15 years of retirement.

Family Pension:

Normal Rate 30% of last basic pay Special Rate Least of the followings

i) Pension on Retirement

ii) Normal Rate of Family Pension x 2.

iii) 50% of last Basic Pay

Death of Gratuity: (Last Basic Pay + D.P. + D.A.) x Qualifying Service

NB: Fraction of a rupee towards pension / Family pension is to be reduced off to the next rupee.

• Fraction of 50 paisa or more in regard Retiring/Death gratuity is to be rounded off to the next Rupee.

Leave Salary:

<u>Last Basic Pay + D.P. + D.A. + M.A. x E. L. at credit(Limited to 300 days)</u>
30 (G.O.No.371 - F (Pen) dt. 23.04.2007)

(J) Waiving recovery of outstanding towards H.B. Advance: -

If an employee died while in Service the outstanding due towards H.B. Advance taken by him and interest accumulated shall be waived on compassionate ground.

(G.O. No.764-FB dtd. 26.04.93)

(K) Pension may be drawn through a joint Bank A/C operated by the employee with his Spouse. (G.O. No. 661-F (pen) dt. 13.7.2006).

Government of West Bengal
Finance Department
Pension Branch
"Hemanta Bhavan" (Top Floor)
12, B.B.D. Bag (East), Calcutta -700001

No.615-F (Pen) Calcutta the 30th June, 2000

MEMORANDUM

Subject: Counting of past services rendered under other State Govt. for the purpose of pensionary benefits only.

At present there is a reciprocal arrangement for counting of past services rendered by employees who have moved from Central Govt. to this Govt. and vies versa for the purpose of pensionary benefits under certain conditions, and the liability for pension including gratuity for the past service is borne in full by the Govt., to which the Govt. employee permanently belongs at the time of retirement vide this Department memo no. 4002–F, dated 24.4.90.

- 2. The above mentioned benefits is not available for the employees who have moved from other State Govts. to this Govt. under similar considerations.
- 3. The matter of counting past services rendered by employees who moved from the other State Govts. to this Govt. was under consideration of this Govt. for some time past. After careful consideration of the matter, the Governor has been pleased to decide that the past service rendered by such employee who have moved from other State Govts to this Govt. will count for the purpose of pensionary benefits subject to fulfilment of the following conditions:
- i) Movement from other State Govts. to this Govt. shall be through proper channel and with the knowledge of the previous employer;
- ii) In the cases of employees who secured job under this Govt. for avoiding any disciplinary or judicial proceeding already started or which is under contemplation of the former Govt. against such employees, the benefit of counting past services shall not be allowed;
- iii) Past service must be established with reference to service record / certificate maintained / issued by the Govt. (s) concerned :
- iv) The employee concerned must permanently belongs to this Govt. at the time of retirement:
- v) The past service rendered under other State Governments and the period of service rendered under this government taken together must not be of less than 10 years' duration;
- vi) The service rendered under other State Governments may be counted to the extent to which it is qualifying under the West Bengal Services (Death-Cum-Retirement Benefits) Rules, 1971;
- vii) Past cases already decided otherwise prior to issue of this order need not be reopened;
- viii) This benefit may be allowed by the Administrative Department concerned with prior consultation with Finance Department.
- 4. Formal amendment to the W.B.S. (D.C.R.B.) Rules 1971 will be made in due course.

B. Bhattacharjee Joint Secretary to the Government of West Bengal

Memo No. 615 / 1(1000) -F (pen)

Dated, Calcutta the 30th June, 2000

Copy forwarded for information and necessary action to:

1)

The Director of Land Records & Surveys, W.B.35 Gopalnagar Road, Alipore , Calcutta – 700027.

3-10)

Sd/ - Illegible Deputy Secretary to the Government of West Bengal

Memo No.25/4012 - 4035 / BI/ 2000,

dated Alipur, the 14^{th} August, 2000

Copy forwarded for information and necessary action to:

- 1) The District Land & Land Reforms Officer,
- 2) The P.A.to The Director of Land Records & Surveys, W.B.
- 3) The Dy. Director, Administration, W.B.
- 4) The Dy. Director, Surveys W.B.
- 5) The Officer on Special Duty
- 6) The Office Suptt.
- 7) The Head Asstt. (I to IX)
- 8) Guard File

S. Khaddar for Director of Land Records and Surveys & Jt. Land Reforms Commissioner, West Bengal.

 ${\tt CHRONICLE-PAGE\ NO.-714-W.B.\ L.\ \&\ L.\ R.\ OFFICERS'\ ASSON.}$

Government of West Bengal Finance Department Pension Branch "Hemanta Bhavan" (Top Floor) 12, B.B.D. Bag (East), Calcutta-700001

No.705 -F (Pen)

Dated, Calcutta the 13th July, 2000

MEMORANDUM

Subject: Eligibility of the children of a divorced husband for family pension.

A question has been raised as to whether family pension as admissible in respect of a deceased female Government employee / pensioner shall be paid in equal share to her surviving second husband and other eligible child or children born from a divorced husband.

2. After careful consideration of the matter the Governor has been pleased to decide that where the deceased Government employee or pensioner is survived by a widower but has left behind eligible child or children by other husband since divorced, the family pension as admissible , shall be divided between the widower and the eligible child or children born from other husband since divorced , in equal share :

Provided that on the share of the family pension payable to such child or children or the widower ceasing to be payable, such share shall not lapse but shall be payable to the widower or to the other child.

- 3. This decision will apply in all such pending cases.
- 4. Formal amendment to the WBS (DCRB) Rules, 1971 will be made in due course.

B. Bhattacherjee Joint Secretary to the Government of West Bengal

Government of West Bengal
Finance Department
Pension Branch
"Hemanta Bhavan" (Top Floor)
12, B.B.D. Bag (East), Calcutta -700001

No.790 -F (Pen)

Dated, Calcutta, the 1st August, 2000

From: Shri D. Gupta,

Deputy Secretary to the Government of West Bengal.

To: The Principal Accountant General (A &E), West Bengal,

Treasury Buildings, Calcutta-700001

Sir

I am directed to refer to Dy. Accountant General (Pen),'s D.O letter No. Pen Co-ordn/235/82 dt. 18.4.2000 and to say that the Government employees who have retired in the afternoon of the 31st December 1995 or who have died while in service on the 31st December, 1995 are excluded from the purview of W.B.S. (ROPA) Rules 1998 and consequently they have no scope for revision of pension / family pension under memo no. 1127–F (pen) dt.27.10.98. Accordingly it is clarified that those Govt. employees who have retired in the afternoon of the 31st December, 1995 or died while in service on the 31st December 1995 shall be treated as pre 1.1.96 pensioner/ family pensioner for the purpose of revision of pension / family pension in terms of memo No. 1128–F (Pen) dt. 27.10.1998.

Yours faithfully
D. Gupta
Deputy Secretary to the
Government of West Bengal

CHRONICLE - PAGE NO. - 715 - W.B. L. & L. R. OFFICERS' ASSON.

Government of West Bengal Finance Department Pension Branch "Hemanta Bhavan" (Top Floor) 12, B.B.D. Bag (East), Kolkata-700001

No.354-F (Pen)

Kolkata the 15thMarch,2001

MEMORANDUM

Subject: Requirement of periodical Medical Certificate in terms of Rule 104 A(v) of WBS (DCRB), Rule 1971.

Provisions exist in the W.B.S. (DCRB) Rules, 1971 as amended from time to time, to the grant of family pension in favour of any handicapped son or daughter of Government employees under certain conditions as contained in rule 104A ibid.

- 2. Once such family pension is sanctioned upon fulfilment of the conditions of rule 104A ibid, continuance of the same for the life depends upon fulfilment of a further condition as mentioned in clause (v) of rule 104A ibid which requires the recipient to produce every three years a certificate from a Medical Officer not below the rank of Civil Surgeon to the effect that he or she continues to suffer the handicap.
- 3. It has come to the notice of this Department that obtaining such further certificates from a Civil Surgeon at every three years is causing hardship to such handicapped recipient, especially those who are residing in remote localities.
- 4. After careful consideration of the matter and to alleviate the difficulties being faced by such handicapped persons in obtaining subsequent Certificates from a Civil Surgeon every three years, the Governor has been pleased to decide, in relaxation of clause (v) of rule 104A ibid, that henceforth such subsequent certificates may be produced from any Medical Officer of Government who is competent to issue such certificate in the respective discipline. The provisions made in the West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971 shall be deemed to have been amended to this extent. Formal amendment may be made in due course.

D. Gupta, Deputy Secretary to the Government of West Bengal,

Government of West Bengal
Finance Department
Pension Branch
"Hemanta Bhavan" (Top Floor)
12, B.B.D. Bag (East), Kolkata-700001

No.2429-F (Pen)

Dated, Kolkata, the 12th July, 2001

MEMORANDUM

Subject: Facility of drawing lump sum amount in lieu of pension as provided in rule 189A of the W.B.S. (DCRB) Rules, 1971 withdrawn.

The undersigned is directed to say that in terms of rule 189A of the W.B.S. (DCRB) Rules, 1971 as inserted by Finance Department Notification no. 2567 –F dated. 30.3.76 Government employees who have rendered not less than 10 years' qualifying service under this Government prior to their absorption under a Corporation or Company wholly or substantially owned or controlled by the Govt. or in or under a body controlled or financed by the Government are entitled to exercise one of the two options; _

- i) To draw pro-rata monthly pension and retiring gratuity; or
- ii) Retiring gratuity and a lump sum amount in lieu of pro-rata pension worked out with reference to commutation table.
- 2. The question of modification of the existing arrangements as provided in rule 189A ibid was under consideration of the Govt. for some time past. After careful consideration of the matter the

Governor has been pleased to decide that the existing facility of receiving lump sum amount in lieu of pro- rata pension shall stand withdrawn.

- 3. The above decision shall take effect from 1st April 2001.
- 4. Formal amendment to the W.B.S. (DCRB) Rules, 1971 will be made in due course

S. Roy Joint Secretary to the Government of West Bengal

No.2429/(1000) -F (Pen)

Dated, Kolkata, the 12thJuly,2001

1.	The Principal Accountant General (A&E), West Bengal,
	The second Devitation of Vallette 700001

Copy forwarded for information and compliance to:

	Deptt./Directorate
Tl	he Commissioner Division.
Tl	he District Magistrate/District Judge,
Tl	he Sub-Divisional Officer
Tl	he Superintending / Executive Engineer,
Tl	he Superintendent of Police,
Tl	he Principal, Industrial Training Institute,
Tl	he Pensioners' Association,
Tl	he Accounts Officer, West Bengal Secretariate.
Tł	he Treasury Officer,

Sd/- Illegible Deputy Secretary to the Government of West Bengal,

Government of West Bengal Finance Department Audit Branch

No.6723 -F

Kolkata, the 17th July 2001

From: Shri S.K. Pal,

Joint Secretary to the Government of West Bengal

To: The District Magistrate, Darjeeling.

Subject: Payment of pension to the pensioners residing in the Sadar Darjeeling district particularly of the remote area, through the Public Sector Banks instead of the existing system of disbursement through the mobile pension centre.

Sir

I am directed to refer to your letter No.475/Try dated.9.3.2001 on the above subject and to say that after careful consideration of all aspect of the problem of disbursement of pension through the existing five Mobile Pension Payment Centres in Darjeeling, the Governor has been pleased to decide that the pensioners who are at present drawing their pension from these centres may be allowed to get their pension through the Public Sector Banks including Gramin Banks in accordance with the provision of appendix 17B of the WBTR, volume II.

In view of the above decision, all the existing pensioners drawing their pension from the Mobile Pension Payment Centres may be advised to open Single Name Bank Account in the Public Sector Banks including Gramin Bank who were operating in those area immediately and to intimate the Treasury Officer of Darjeeling Treasury the name of the branch of the bank concerned and the account number along with related details in prescribed form of application.

The Treasury Officer, Darjeeling Treasury may be suitably instructed so that all the existing pensioners, who are drawing their pension from the Mobile Pension Payment Centres may get their pension through the Public Sector Bank including Gramin Banks from the month of September 2001.

This order issues in cancellation of this department order no. 3493-F dated 3.5.76 and it will come into effect from 1st September, 2001.

The Principal Accountant General (A&E), West Bengal is being informed accordingly.

Yours faithfully S.K. Pal Joint Secretary to the Government of West Bengal

Government of West Bengal
Finance Department
Pension Branch
"Hemanta Bhavan" (Top Floor)
12, B.B.D. Bag (East), Kolkata-700001

No.2709-F (Pen)

Dated, Kolkata, the 27th July, 2001

MEMORANDUM

Subject: Raising of income ceiling for "dependent parents" for the purpose of family pension.

The undersigned is directed to say that at present, the mother/father of a deceased Government employee is treated as 'dependent' for the purpose of admissibility of family pension provided the monthly income of such mother/father does not exceed Rs.500/- (vide memo No. 323–F (Pen) dt. 13.2.95).

2. The question of raising the income ceiling of such 'dependent parents' has been under consideration of the Government for some time past. After careful consideration of the matter the Governor has been pleased to decide that such parents whose monthly income is not more than Rs.2600/- will be treated 'dependent' as defined in rule 7(1) (e) (2) of the WBS(DCRB) Rules, 1971. This will take effect from the date of issue of this order.

D. Gupta Deputy Secretary to the Government of West Bengal,

Government of West Bengal
Finance Department
Pension Branch
"Hemanta Bhavan" (Top Floor)
12, B.B.D. Bag (East), Kolkata-700001

No.6-F (Pen)

Dated, Kolkata the 1st January, 2002

MEMORANDUM

Subject: Authorisation of the payment of pension, etc. in cases where last pay etc. is found on scrutiny to be in excess due to wrong fixation of pay etc.

Consequent upon issue of memo no. 335–F (Pen) dt. 7.3.2001, this Department has started receiving as well as scrutinising pension cases in respect of employees who are due to retire on superannuation from $31^{\rm st}$ May 2002 onwards.

- Scrutiny of the pension cases reveals wrong fixation of pay in some cases, either under various WBS (ROPA) Rules or C.A. Scheme or relevant rules/orders governing fixation of pay involving overdrawal of pay and allowances which are required to be recovered from the concerned Government employee out of gratuity before pension is authorised by the office of the Principal Accountant General(A&E), West Bengal.
- Accordingly, concerned Head of Office is required to rectify the wrong fixation of pay and to ascertain the amount of overdrawal involved.

It is apprehended that this process may take some time leading to delay in settlement of pensionary benefit.

- 4. In consideration of the circumstances as stated above and also to ensure timely payment of pension, the Governor has been pleased to decide that the following steps may be taken: -
- Pension as well as commuted value of pension, where applied for, may be authorised by the office of the Principal Accountant General (A&E), West Bengal on the basis of pay as corrected and checked and verified by this department in Annexure - I of memo No.335-F (pen), dt. 7.3.2001. No gratuity will be authorised.
- ii) On receipt back of the pension case the Head of the office will proceed to rectify the wrong fixation of pay etc. and ascertain the amount of overdrawal involved for adjustment of the same against gratuity and will resend the case to the office of the Principal Accountant General (A&E), West Bengal for authorisation of gratuity.
- Thereafter, Office of the Principal Accountant (A&E), West Bengal will issue the authority for iii) payment of gratuity after adjustment of the overdrawal amount. If the entire overdrawal amount could not be adjusted against the gratuity the excess amount of overdrawal may be adjusted against relief on pension sanctioned to the pensioners and a direction will be sent to the Pension Disbursing Authority by the Principal Accountant General, (A&E), West Bengal.

S. Roy Joint Secretary to the Government of West Bengal Finance Department

No 6 /1/10 000) E (Dom)

Kolkata the 1st January 2002

110.0/	1(10,000)-F (FeII)	Kuikata	tille 1st January, 2002
Copy	forwarded for information to:		
1)	The Principal Accountant General(A&E), West Ber Treasury Buildings, Kolkata–700001	ngal	
2)	De	ptt./Directorate.	
3)	The Commissioner,	Division.	
4)	The District Magistrate,		
5)	The Sub – Divisional officer,		
6)	The Superintending/ Executive Engineer,		
7)	The Superintendent of Police		
8)	The Principal, Industrial Institute,		
9)	The Accounts Officer, West Bengal Secretariat		
10)	The Treasury Officer,		
11)	The Pay & Accountants Officer, Calcutta Pay & Ac 81/2/2 Phears Lane, Calcutta-700012.	ecounts Office,	
12)	Pensioners Association:		
		Sd/- Ille	
		Deputy Secre	•
		Government of V	Nest Rengal

Finance Department.

Government of West Bengal Finance Department Pension Branch "Hemanta Bhavan" (Top Floor) 12, B.B.D. Bag (East), Kolkata-700001

No.422-F (Pen)

Dated, Kolkata, the 7th April, 2003

MEMORANDUM

Subject: Review of pension sanctioning procedure

The Scheme for payment of pension and gratuity on the date of superannuation of State Government employees has been introduced in 1996 under Finance Department memo n. 1315-F (pen) dated. 14.10.96 and made applicable in respect of employees who attained the age of superannuation on 31.8.97 onwards. In order to implement the scheme with 100% success, Government subsequently formulated a new procedure under memo No.335-F (Pen) dt. 7.3.2001 which envisaged that all pension cases covering about 5500 Pension Sanctioning Authorities throughout the State should be submitted to and checked centrally in the pension branch of Finance Department before being sent to the office of the Accountant General (A&E), West Bengal and this new procedure envisaged in memo No.335-F(pen) dated 7.3.2001 was made applicable in respect of retirement on and after 31.5.2002

- 2. Government has made a review of the working of the new procedure and it has been found that due to lack of proper infrastructure and also some other difficulties the new procedure has not been working as satisfactorily as was contemplated initially.
- 3. After consideration of the present position as stated above, it has been decided to go back to the earlier position prevailing prior to issue of finance department memo no 355–F(Pen) dated 7.3.2001 and accordingly, the undersigned is directed by order of the Governor to state as follows:-
- i) Finance Department memo No.335–F(Pen), and No. 336-F(Pen) both dated. 7.3.2001 shall stand withdrawn with effect 1.4.2004 i.e. in respect of employees who will retire after 31.3.2004.
- ii) No pension case will henceforth be received by Pension Branch of Finance Department in respect of an employee retiring after 31.3.2004.
- iii) All pension cases in respect of employees retiring / dying after 31.3.2004 should be submitted by the Head of the Office direct to the Office of the Accountant General (A&E), West Bengal six month in advance from the date of retirement as per the earlier procedure and following the time-schedule as contained in Finance Department memo No.1315-F(Pen), dt. 14.10.96. Pension branch of this Department will monitor the pension sanctioning process and act as interface between the Accountant General (A&E), West Bengal and the Pension Sanctioning Authorities.

S. Ghosh
Principal Secretary
to the Government of West Bengal
Finance Department.

Government of West Bengal Finance Department Audit Branch

No.5259 (80) - F

Kolkata the 2nd May,2003

Subject: Deduction of Tax at source from Pension

Under Section 192 of I.T. Act 1961 deduction of tax at source from the payment of pension and issue of TDS certificate and submission of Annual Return under Section 206 under chapter XVII is the statutory obligation of drawing and disbursing Officers. The Treasury Officers being the DDOs in respect of the pensioners of their respective Treasuries are liable to comply with the above provisions of the I.T. Act.

He is, therefore, directed to deduct income Tax at source from the pensioners whose pension are drawn by him and to furnish required certificate in form 16 and Annual Returns as required under section 206 of the I.T. Act.

Sd/- Illegible Joint Secretary to the Government of West Bengal Finance Department.

Government of West Bengal Finance Department Audit Branch

No.7060-F Dated: 05.08.2005

In consideration of the representation of the Paschim Banga Rajya Sarkari Pensioner Samity and to redress the suffering of the pensioners as pointed out in the said representation, Governor has been pleased to issue the following directions :

- 1. Submission of life certificate by the personal appearance of the pensioner in the office of the PDO and the treasuries in the month of November each year is not required. Henceforth PDO/TOs will supply requisite number of blank certificate form to the concerned link Bank well in advance. The bank authorities will supply the blank form to the concerned pensioner and arrange to collect the same from the month of November each year duly filled in. The PDO/Treasury Officers will arrange to collect the same from the concerned Bank deputing messenger time to time for taking necessary action in the matter at their end.
- 2. The PDO/Treasury Officer will arrange to record the amount of lump payment towards Gratuity, CVP, arrear pension and amount of revised pension/family pension in the PPO of the pensioners portion with his dated initial as and when the pensioner produce the same to the concerned PDO /Treasury Officer. The PDO/Treasury Officer will however return the same to the concerned pensioner or his representative with proper receipt.
- 3. When there is nomination in the PPO issued by the PPO issuing authority a pensioner may submit nomination to the respective pension sanctioning authority in the prescribed format in form 'A' as per provision contained in G.O.No.10885-F dated 24.10.86 read with G.O. No.1633 F dated. 17.02.89. PDO/Treasury Officer will accept the said nomination if it is forwarded to them by the concerned pension sanctioning authority with his acceptances. Subsequently if a pensioner intends to submit a fresh nomination in supersession of the earlier nomination, the PDO/Treasury Officer may accept the fresh nomination in terms of the provisions of the said G.Os in form 'B' if duly filled in mentioning the name of two witness with proper address etc. and keep a record of the same in the PPO of the pensioner with his dated initial. In case of any confusion or ambiguity in the matter, the PDO/Treasury Officer may call for the pensioner to appear before him in person for verification of the matter and for further action.

These are applicable to all categories of pensioner, and all concerned are requested to follow the above.

P. K. Guha Roy Special Secretary to the Government of West Bengal Finance Department.

Government of West Bengal Finance Department Audit Branch

No.8527- F

Dated, Kolkata the 7th October 2005

Sub: Fixation of remuneration of re-employed pensioner of the State Govt.

A question has been raised from different quarters as regards fixation and drawal of fixed remuneration of the re-employed pensioners and particularly, on the drawal of relief on pension during their re-employment period.

2. After careful consideration of the matter the undersigned is directed by order of the Governor to state that re- employed pensioner may draw a fixed amount of remuneration in the following manner:-

Basic pay last drawn on the date of superannuation plus dearness allowance admissible on the date of engagement in the re-employed service minus sum total of basic pension before commutation and dearness relief as admissible on basic pension on the date of engagement as re-employed pensioner. He will draw pension and relief on pension as usual in relaxation of para 2 (v) (a) of the annexure–III of the Finance Deptt. Memo No. 7533-F dated 6.7.88 and orders issued on the issue subsequently.

- 3. However, if any re-employed pensioner opts for fixation of his remuneration/pay as per rule 55B of the WBSR, Part I, his re-employment pay/remuneration may be fixed as per that rule and he will not be entitled to draw relief during the re-employment period as per para 2 (v)(a) of the Annexure III of the Finance Deppt. Memo No. 7533-F dt. 6.7.88 and subsequent orders issued thereon.
- 4. In both the cases of fixation of remuneration during the period of re-employment as explained in paragraph 2 & 3 above, House rent allowance will continue to be admissible, if the same was admissible before the date of superannuation, and shall be drawn in addition, subject to fulfilment of the usual terms and conditions of drawal of this allowance.
- 5. The G.O. shall not, however, be applicable in case of re-employed AIS officers serving in the affair of the State and the State Govt. Officers who are re-employed to a post, the pay of which is guided by any act/rule/regulation.

P.K. Dasgupta Special Secretary to the Government of West Bengal Finance Department.

No.8527/1(500)-F

Dated. Kolkata the 7th October 2005

Copy forwarded for information and necessary action to:

- 1. The Principal Accountant General (A&E), West Bengal Treasury Buildings, Kolkata–700001
- 2. The Director of Treasuries & Accounts, West Bengal, New India Assurance Buildings, 4 Lyons Range, Kolkata–700001
- 3. The Pay & Accounts Officer, Kolkata Pay & A/Cs Office-I 81 /2/2, Phears Lane, Kolkata-700012
- 4. The Pay & Accounts Officer, Kolkata Pay & A/Cs Office-II P-1, Hide Road, Kolkata-700073.
- 5. The District Magistrate/Judge
- 6. The Commissioner
- 7. The Accounts Officer, West Bengal Sectt. Writers Bldgs. Kolkata-700001
- 8. The Accounts Officer, West Bengal Sectt. Bikash Bhavan, Salt Lake, Kolkata-700091.
- 9. The Treasury Officer
- 10. The Sub Divisional Officer _____
- 11. The Supdt. of Police
- 12. The Principal , Industrial Training Institute _____
- 13. The Supdtg. Engineer / Ex .Engineer _____
- 14. The _____ Deptt. /Dtes.
- 15. The Secretary, Finance Department
- 16. The _____

It is requested that this memo. may be circulated to all offices under their control.

Sd/- Illegible
Assistant Secretary to the
Government of West Bengal
Finance Department.

Government of West Bengal Land & Land Reforms Department Estt. Branch Writers' Buildings, Kolkata - 700001

No. 47(30) Estt/LL/N-IM-8/ 2003(Pt. II)

То

- 1. The Commissioner, Division.
- Director of Land Records & Surveys, W.B.
 Gopalnagar Road, Alipur, Kolkata–700027
- 3. District Magistrate & Collector,

.....

- 1st Land Acquisition Collector, Kolkata at "Wallace House", 2nd floor
 Bankshall Street, Kolkata-700001.
- Rent Controller, Kolkata,
 City Civil & Session Judges
 Court Building (8th floor)
 2 & 3 K.S. Roy Road, Kolkata-700001.
- The Arbitrator 24-Parganas (N&S) & Kolkata Survey Building (3 rd Floor),
 Gopal Nagar Road, P.O. Alipore Kolkata-700027.
- 7. Controller Thika Tenancy, Howrah New Collectorate Building P.O. & Dist. Howrah.
- Controller Thika Tenancy, Kolkata
 Survey Building, (2nd Floor),
 Gopal Nagar Road, P.O. Alipore, Kolkata-700027
- Director of Land Records & Survey, West Bengal (Ex –Officio) Indo Bangladesh Boundary Demarcation Organisation at New Secretariat Building, 1st floor, Room No. 16, 1 Kiran Sankar Roy Road, Kolkata–700001.
- The Registrar, West Bengal, Land Reforms and Tenancy Tribunal,
 "BikashBhavan" 2nd floor, South Block, Salt Lake City, Kolkata-700091.
- 11. Collector of Kolkata, 11, N.S. Road, Kolkata-700001.
- 1. Circular No. 1050(150) F (Pen) dt. 2.12.2005 issued by Finance (Pension) Deptt, regarding Settlement of Death Gratuity in respect of Govt. employees who executed Nominations before death.
- 2. Circular No. 1025(150) F (Pen) dt. 25.12.2005 issued by Finance (Pension) Deptt, regarding filling up of requisite data through Department data sheet by the Pension Sanctioning Authorities.

The Undersigned is directed to send herewith the marginally noted circulars on the subject noted therein for information and necessary action.

Dated: 03.01.2006

Sd/-Illegible
Assistant Secretary to the
Government of West Bengal
Land & Land Reforms Department

No. 47/1(13) – Estt. Dated: 03.01.2006.

Copy with Copy of the enclosures forwarded for information and necessary action to:

- 1) Joint Secretary (Estt.) of this Department.
- 2) Assistant Secretary (Estt.) of this Department.
- 3) Registrar & D.D.O of this Department.
- 4) Registrar of this Department.
- 5) S.O/H.A. of DE Branch of this Department.
- 6) S.O/H.A. of LAIII Branch of this Department.
- 7) S.O/H.A. of ISU-BI Branch of this Department.
- 8) S.O/H.A. of ISU-BII Branch of this Department.
- 9) S.O/H.A. of ISU-BIII Branch of this Department.

10 to 13) * * *

Sd/- Illegible
Assistant Secretary to the
Government of West Bengal
Land & Land Reforms Department

Government of West Bengal
Finance Department
Pension Branch
"Hemanta Bhavan" (Top Floor)
12, B.B.D. Bag (East), Kolkata-700001

No.1050(150)-F(Pen)

Dated, Kolkata the 2nd December, 2005

To The Principal Secretary Land & Land Reforms Department

In course of settlement of death gratuity in respect of Government employees who executed nominations before death it has been noticed that in a considerable number of cases the nominations received with pension papers do not bear the countersignature of the competent authority i. e. the Head of Office.

- 2. It has been decided in consultation of the Accountant General, West Bengal that in such cases the defective nomination papers is to be referred to the present Head of office where the deceased Government employee was posted at the time of signing the nomination form, for countersignature by him subject to his satisfaction, having regards to the fact and circumstances of the case.
- 3. All the Administrative Departments are therefore requested to impress upon all the Pension Sanctioning Authorities to follow the above procedure. The Administrative Departments are also requested to see that this is circulated among all Pension Sanctioning Authorities and all Head of office under them.

P.K. Dasgupta Special Secretary to the Government of West Bengal

Government of West Bengal Finance Department Pension Branch

No.963-F (Pen)

Dated, Kolkata the 7th November, 2005

NOTIFICATION

In exercise of the power conferred by the Proviso to article 309 of the Constitution of India, the Governor has been pleased to make the following amendment in West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971 as subsequently amended (herein after referred to said rules), namely:

AMENDMENT

In the said rules, in rule 100, for clause (5), substitute the following clause;

"Every Nomination shall be such one of the form I & II in Annexure–II of this chapter as may be appropriate in the circumstances of the Case".

By order of the Governor P.K. Dasgupta Special Secretary to the Government of West Bengal

Annexure-II

Forms for nomination to receive the death gratuity.

Rule (100)

FORM-I

Nomination for Death Gratuity

(When the Govt. servant has a family and wishes to nominate one member or more than one member thereof)

I hereby nominate the Person / Persons mentioned below who is / are a member/members of my family and confer on him/them the right to receive any gratuity that may be sanctioned by Government in the event of my death while in service and right to receive on my death any gratuity which having become admissible to me on retirement may remain unpaid at my death.

ſ	Name and	Relationsh	Age	Amount or share	Contingencies on the	Name address and	Amount or
	address of the	ip with		of gratuity payable	happening of which the	relationship of	share of
	nominee/	Officer		to each	nomination shall	person/persons if any, to	gratuity
	nominees				become invalid	whom the right conferred on	payable to
						the nominee shall pass in the	each
						event of the nominee	
						predeceasing the officer or the	
						nominee dying after the	
						death of the officer but before	
						receiving payment of gratuity.	
	1	2	3	4	5	6	7
			Ċ				

This Nomination supersedes the r	nomination m	ade by me earlie	er on	which stand cancelled .	
N.B. The officer shall draw lines a name after he has signed.	cross blank s	space below the	last entry to p	revent the insertion of a	ny
Dated this	_day of	_at			
Witness to signature.					
1					
2					

Signature of Officer

- Note 1. Fourth column should be filled in so as to cover the whole amount of gratuity.
- Note 2. The amount/ share of gratuity shown in last column should cover the whole amount / share payable to the original nominees.

(To be filled in by the Head of Office in the case of a non-gazetted Officer).

Nomination	by -		Sign	ature of Head of Off	fice		
Designation - Date -				; -			
Office –	ffice – Designation -						
Proforma f Officer.	or acknowle	edging t	the receipt of t	the Nomination Fo	orm by the Head of Of	fice/Audit	
То							
			•				
	•••••	• • • • • • • • • • • • • • • • • • • •	•				
Sir							
	d	of the	nomination n		cancella respect of death god d on record.		
					ture of Head of the Office Audit officer.	1	
Date :				-	Designation.		
Date.			FO	DW II	Designation.		
				<u>R M -II</u>			
/XX71 +1 /	0			n for death Gratuity		- 41	
person).					nate one person or more		
/ them the Government	right to rec t in the even low , any gra	eive to	the extent speci death, while in	ified below, any gra service and right to	mentioned below and cor atuity that may be sand b receive on my death to e on retirement may rem	tioned by the extent	
Name and address of the nominee/ nominees	Relationship with Officer	Age	Amount or share of gratuity payable to each	Contingencies on the happening of which the nomination shall become invalid	Name, address and relationship of person/persons if any, to whom the right conferred on the nominee shall pass in the event of the nominee predeceasing the officer or the nominee dying after the death of the officer but before receiving payment of gratuity.	Amount or share of gratuity payable to each	
1	2	3	4	5	6	7	
10							
This Nomir	nation super	sedes t	he nomination	made by me ear	lier on which	stand	
	fficer should he has signe		nes across blank	space below the la	st entry to prevent inser	tion of any	
Dated this _			day of	at			
Witness to S							
1.							
2.				S	Signature of Officer		

payable to the original nominee(s).	vn in last column should cover the whole amount / share
(10 be filled in by the Head of Office	in the case of a non- gazetted Officer).
Nomination by -	Signature of Head of Office
Designation -	Date -
Office –	Designation –
Proforma for acknowledging the receipt officer.	of the Nomination Form by the Head of Office/Audit
То	
	nomination dated cancellation, dated made earlier, in respect of death gratuity in Form hey have been placed on record.
	Signature of Head of the Office/ Audit officer.
Dated:	Designation.
Fina	nent of West Bengal nce Department ension Branch

Note 1. Fourth column should be filled in so as to cover the whole amount of gratuity.

Finance Department Pension Branch Writers' Buildings, Block – IV 2ndfloor, Kolkata – 700001

No.1025(150)- F(Pen) Dated, Kolkata, the 25th November, 2005

From: The Special Secretary to the Government of West Bengal

To: The Principal Secretary L.& L. R. Department.

CIRCULAR

The office of the Accountant General (A&E), West Bengal is going to adopt the procedure for receiving pension cases at their office through Departmental data sheet along with Service Book and other relevant pension papers for full computerisation of pensionary functions at their end.

- 2. Pension Sanctioning Authorities are, therefore requested to fill up the requisite data through Departmental Data Sheet which is enclosed herewith, while furnishing the pension case to the office of the Accountant General, West Bengal in future.
- 3. P.S.A. code if not allotted to any Pension Sanctioning Authorities in terms of Finance Department memo No.336 F (Pen) dt. 7.3.2001, the code should be collected from the Pension Branch of Finance Department.
- 4. All Departments/Directorate etc. are requested to circulate this order among all subordinate offices under them.

P. K. Dasgupta Special Secretary to the Government of West Bengal

ANNEXURE A - Departmental Data Sheet

PSA Code		Class of Pension	on
Name	Sex		
Designation Group/Class			
a) Address Before Retirement		b) Address After Ret	irement
Department			
Place / District of Retirement			
D.D.O. Retired from			
T.O. For pension		T.O. for DCRG	·
Bank Details			
a) Bank Name			
b) Bank Branch			
c) Bank A/C no			
G.P.F. Account No. /allotted by			
Date of Birth		Date of Appoin	ntment
Date of Commencement of pensionable Service		Date of Retirer	ment/Death
Date of Medical Certificate invali	dating		
Government Servant			
Date of Lodging FIR in abscondi	ng cases		
Period of Foreign Service :			
Whether contributions received	for the above per	riod	
Length of Military Service, if any	- 7		
Amount of Military pension / gra			
	6.	T	
	Year	Month	Day
Gross Service			
Non- Qualifying Service			
Weightage			
Net-Qualifying Servicing			
Average Emoluments		Last Pay drawn	
Non-Practicing Allowance		DA/DP	
Others Allowances		Total of Pay & other allowances	

Signature of the Competent Authority

_____ • ____

Government of West Bengal Finance Department Audit Branch

No.577- F(Pen)

Dated. Kolkata the 19th June, 2006

Dear Smt. Jafa

Kindly refer to your D.O. letter No. letter Pen Co. ordn. / 4 Vol. IX /646 dt. 8.11.2005 regarding extension of the benefit of consolidation of pension consequent upon general revision of pension and dearness relief in case of pensioners who are drawing provisional pension under Rule 10 (2) of the WBS (DCRB) Rules 1971.

I would like to inform you that in terms of rule 10(2) of the WBS(DCRB) Rules, 1971 a provisional pension is admissible to the tune not exceeding the maximum pension on the basis of the qualifying service upto the date of retirement etc. As pension is subject to consolidation consequent upon general revision, for the sake of natural justice provisional pension should also be consolidated and the benefit of dearness relief should be extended.

With regards,

Yours faithfully P. K. Dasgupta

Smt. Sayantani Jafa Sr. Dy. Accountant General (Pension), Office of the Accountant General (A&E), W.B. Treasury Buildings, Kolkata - 700001

> Government of West Bengal Finance Department Pension Branch

No. 620-F(Pen).

Dated, the 29th June, 2006

MEMORANDUM

Sub: Eligibility of divorced/widowed daughter for family pension beyond 25 years of age till their remarriage/death.

- 1. A question has arisen whether family pension is admissible to the widowed/divorced daughter of a Government employee/pensioner even after her attaining 25 years of age.
- 2. After careful consideration of the matter the Governor has been pleased to decide that the benefit of family pension shall be extended to the widowed/divorced daughter of State Government employee/pensioner even after her attaining the age of 25 years till her remarriage or death. This is, however, subject to the condition that the benefit should not be admissible when the eligible daughter has an income exceeding Rs.2600/- per month from employment in Government, semi Government, Statutory Bodies, Corporation, Undertaking, Private Sector, Self employment etc.
- 3. Formal amendment of the relevant rule will be made in due course.
- 4. This order will be effective from the date of issue of the memorandum.

I. Dasgupta Special Secretary Government of West Bengal

Government of West Bengal Finance Department Pension Branch

No. 661-F(Pen).

Dated, Kolkata, the 13th July, 2006

Subject: Payment of pension through Authorized Bank — Credit of pension to joint Bank Account operated by a pensioner with his/her spouse.

Under the existing rule of State Government a pensioner is entitle to receive his/her pension by getting it credited to saving/current bank account operated individually by him/her. Operation of a joint account is not permitted under the existing system.

- 2. Government of India has recently decided to permit credit of pension also to a joint account operated by the pensioner with his/her spouse in whose favour an authorization for family pension exists in the P.P.O.
- 3. After careful consideration of the matter the Governor has been pleased to decide to permit credit of pension also to a joint account operated by pensioner with his/her spouse in whose favour an authorization for family pension exists in the Pension Payment Order (P.P.O.)., The Joint account of the pensioner with the spouse could be operated either by 'Former or Survivor' or 'Either or Survivor' basis subject to the following terms and conditions:
- (a) Once pension has been credited to a pensioner's bank account, the liability of the Government/bank ceases. No further liability arises, even if the spouse wrongly draws the amount.
- (b) As pension is payable only during the life a pensioner, his/her death shall be intimated by the spouse to the bank at the earliest and in any case within one month of the demise, so that the bank does not continue crediting monthly pension to the joint account with the spouse, after the death of the pensioner. If, however, any amount has been wrongly credit to the joint account, it shall be recoverable from the joint account or his/her account held by the pensioner/ spouse either individually or jointly. The legal heirs, successors, executors, etc. shall also be liable to refund any amount, which has been wrongly credited to the joint account.
- (c) Payment of Arrears of pension (Nomination) Rules, 1986 would continue to be applicable to a Joint Account with the pensioner's spouse. This implies that if there is an 'accepted nomination' in accordance with Rules 5 and 6 of these Rules, arrears mentioned in the Rules shall be payable to the nominee.
- (d) Existing pensioners desiring to get their pension credited to a joint account as indicated above are required to submit an application to the branch bank, from where they are presently drawing pension in the enclosed form. This would also be signed by the pensioner's spouse in token of having accepted the terms and conditions laid down in this Memorandum. These instructions are also applicable to the Government employees who will be retiring after the issue of this Memo.
- 4. Necessary amendment in Para-A and Part-B of Appendix 15 to the WBTR, 2005, is being made in due course.
- 5. This order is issued in consultation with Accountant General (A&E), West Bengal and with the concurrence of Finance Department Group-T, Vide U.O. No.616 Group-T dt. 07.07.06.
- 6. All Departments and Authorized Banks are requested to give wide publicity to this Memo. so that the pensioners may avail of this benefit.

P. K. Dasgupta Special Secretary to the Government of West Bengal.

No.661/1(2000)-F (Pen)

Dated, Kolkata, the 13th July, 2006

Copy forwarded for information and necessary action to :-

- 1. The Principal Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata-700001(with 300 spare copies).
- 2. The Manager, Reserve Bank of India (Public A/cs Deptt., Kolkata).
- 3. The Manager, Reserve Bank of India (Public A/cs Deptt., Mumbai) (with 300 spare copies).
- 4. The Accounts Officer, West Bengal Sectt., Writers' Buildings, Kolkata- 700001.

5.	The	Deptt./Dte

6. The Treasury Officer,

7. The Commissioner,

8.	The Di	strict Magistrate/ District Judge,
9.	The Su	ub-Divisional Officer,
10.	The Su	aperintendent of Police,
11.	The Pr	incipal, Industrial Training Institute ,
12.	the Su	perintending Engineer/Executive Engineer,
13.	The Accopies	ecountant General-II, West Bengal, 18, Rabindra Sarani, Kolkata- 700001 (with 10 spare).
14.	The De	eputy Accountant General (Pension), Treasury Buildings, Kolkata- 700001.
15.	The Pa	ay & Accounts Officer, Kolkata Pay & Accounts Office, $81/2/2$, Phears Lane, Kolkata-2.
16.	The Ac	ecountant General (A&E)
	i)	2. countant General (A&E) Utter Praadesh, Allahabad – 211001 (with 200 spare copies)
	ii)	Bihar, Bierchans Patel Marg, Patna- 800001 (with 200 spare copies)
	iii)	Orrissa, Bhubaneswar- 751001 (with 200 spare copies).
	iv)	Madhya Pradesh, Gwalior – 474002 (with 200 spare copies).
	v)	Assam, Bhangagarh, Gauhati- 781005 (with 200 spare copies).
	vi)	Andhra Pardesh, Hyderabad- 500463 (with 200 spare copies).
	vii)	Kerala, Trivandrum- 695039 (with 200 spare copies).
	viii)	Tamilnadu, Chenai- 600018 (with 200 spare copies).
	ix)	Rajasthan, Jaipur - 302001 (with 200 spare copies).
	x)	Punjab, Chandigarh – 160017 (with 200 spare copies).
	xi)	Maharashtra, Mumbai- 400020 (with 200 spare copies).
	xii)	Karnataka, Bangalore- 560001 (with 200 spare copies).
	xiii)	Gujarat, Ahmedabad- 380001 (with 200 spare copies).
	xiv)	Haryana, Chandigarh- 160017 (with 200 spare copies).
	xv)	Tripura, Agartala- 799001 (with 100 spare copies).
	xvi)	Nagaland, Kohima- 797001 (with 100 spare copies).
	xvii)	Manipur, Imphal – 795001 (with 100 spare copies).
	xviii)	Meghalaya, Shilong- 793001 (with 100 spare copies).
	xix)	Jammu & Kashmir, Srinagar -190001 (with 100 spare copies).
	xx)	Uttaranchal, Dehradun.
	xxi)	Chhatisgarh, Raipur, xxii) Jharkhand, Rachi.
17.	The Se	enior Deputy Accountant General (A&E)
	i)	Sikkim, Gantak - 737001 (with 50 spare copies).
	ii)	Himchal Pradesh & Chandigarh, Simla- 171003 (with 50 spare copies).
18.	The Pa	y & Accounts Officer.
	i)	Goa, P.O. Panji – 403001 (with 50 spare copies).
	ii)	Pondicherry, P.O. Pondicherry- 605001 (with 50 spare copies).
	iii)	Andaman & Nicbar Islands, Port Blair – 744101 (with 50 spare copies).
19.	The D	irector of Accounts, Govt. of Arunachal Pradesh, Nahar Lagun-791110 (with 50 spare

copies).

- 20. The Director of Audit, Central Revenue-II, Indraprastha Estate, New Delhi-110001 (with 50 spare copies).
- 21. The Controller of Accounts (Pension), Delhi Administration, Mori Gate, Delhi- 110007 (with 50 spare copies).
- 22. The Assistant Military Attache (Pension), Embassy of India, Military Pension Branch, Kathmandu, Nepal-1, (with 50 spare copies).
- 23. Pensioners' Association:

Sd/- Illegible
Deputy Secretary to the
Government of West Bengal.

(Enclo: to memo No.661-F(Pen) dt. 13.07.2006)

То	
The Branch Manager,	
(Bank),	
(Address of the Bank)	
	
Dear Sir/Madam,	
I wish to receive my Pension under P.	P.O. No by getting it credit to
the Savings/Current Bank A/c. No	which is operated jointly in your Branch by me
and my spouse, Mr./Mrs	in whose favour an authorization for
family pension exists in the said P.P.O.	
I and my spouse both read the terms a	and conditions in Finance Deptt. memo No.661-F(Pen) dt
13.7.2006 and these have been accepted by us	
•	
1. Address of the Pensioner	1 Signature of the Dengianer
1. Address of the Pelisioner	1. Signature of the Pensioner
	Date -
2. Address of the Spouse	2. 2. Signature of the Spouse
	Date -
	— A ———
	•

Government of West Bengal Finance Department Pension Branch

Memo. No. 371-F(Pen).

Dated, Kolkata, the 23rd April, 2007

Subject: Extension of the benefit of the merger of D.A. equal to 50% of Basic Pay w.e.f. 01.04.2007 for computing pensionary benefits.

Dearness Allowance equal to 50% of Basic pay has already been merged with Basic Pay for the purpose of payment of Dearness allowance only w.e.f. 01.04.2007 in terms of Finance Department Memo No. 2415-F dt. 27.08.07.

Since D.A. equal to 50% of the Basic Pay is converted to Dearness Pay, a question arises whether this element, i.e. Dearness Pay will be consider for the purpose of computation of Pension, Gratuity and Commutation of Pension.

After careful consideration of the matter, the Governor has now been pleased to decide that:

(i) the employee retiring on or after 01.04.2007, his Dearness Pay to the extent of 50% of Basic Pension will be converted to Dearness Pension and in such cases, Dearness Relief will be computed on the Basic Pension and Dearness Pension taken together.

- (ii) such pensioners (retiring on or after 01.04.07) will be entitled to Leave Salary and Gratuity on the basis of Basic pay, Dearness pay as extended in terms of Memo No.2415-F dt. 27.03.07 and Dearness Allowance as has been allowed in terms of Memo No.2416-F dt. 27.03.07 or will be allowed from time to time.
- (iii) for those pensioners (retiring on or after 01.04.07) commuted value of pension will be calculated on the Basis of Basic Pension only. In this case, Dearness Pay as extended in terms of Memo No.2415-F dated 27.03.07 will not be taken into consideration.

Sd/- Illegible Joint Secretary to the Government of West Bengal.

Government of West Bengal Finance Department Pension Branch

No. 1042-F(Pen).

Dated, Kolkata, the 31st December, 2007

MEMORANDUM

At present the amount of family pension at enhanced rates as contemplated in Rule 103 is payable (a) in the event of death of a Government Employee while in service, for a period of seven years or upto the date on which the deceased Government employee would have attained the age to 65 years had he survived, whichever period is less and (b) in the event of death after retirement, the family pension at enhanced rates shall be payable upto the date on which the deceased pensioner would have attained the age of 65 years had the survived or for a period of seven years which ever period is less, but in no case the amount of enhanced family pension shall exceed the pension sanctioned to the Government employee at the time of retirement.

Government of West Bengal enhanced the age of retirement from 58 years to 60 years vide its Notification No. 3830-F, dt. 15.5.98. Now, the Governor has been pleased, in partial modification of rule 103 of WBS (DCRB) Rule '71 read with Finance Department Memo No.5225-F dt. 7.6.76, to decide that w.e.f. 15.5.98 the payment of family pension at enhanced rates will be payable for 7 years or till the Government employee/ pensioner would have attained the age of 67 years whichever period is less. This will be applicable in cases where Government employee is to retire at the age of 60 years in pursuance of the notification dated 15.5.98 and not where Government employee has already retired at the age of 58 years or would have retired at the age of 58 years but for his premature demise.

P. K. Dasgupta Special Secretary to the Government of West Bengal.

No.1042/1(4000)-F(Pen)

Dated, Kolkata the 31st December, 2007.

Copy forwarded for information and necessary action to :-

- 1. The Principal Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata- 700001 (with 300 spare copies).
- 2. The Manager, Reserve Bank of India (Public A/cs Deptt., Kolkata).
- 3. The Manager, Reserve Bank of India (Public A/cs Deptt., Mumbai).
- 4. The Accounts Officer, West Bengal Sectt., Writers' Buildings, Kolkata- 700001.
- 5. The ______ Deptt./Dte.
- 6. The Treasury Officer,
- 7. The Commissioner,
- 8. The District Magistrate/ District Judge, _____
- 9. The Sub-Divisional Officer, ______
- 10. The Superintendent of Police, _____
- 11. The Principal, Industrial Training Institute, ______

- 12. The Superintending Engineer/Executive Engineer, ______
- 13. The Accountant General-II, West Benal, 18, Rabindra Sarani, Kolkata- 700001 (with 10 spare copies).
- 14. The Deputy Accountant General (Pension), Treasury Buildings, Kolkata-700001.
- 15. The Pay & Accounts Officer, Kolkata Pay & Accounts Office, 81/2/2, Phears Lane, Kolkata-700012.
- 16. The Accountant General (A&E)
 - i) Utter Praadesh, Allahabad 211001 (with 200 spare copies)
 - ii) Bihar, Bierchans Patel Marg, Patna- 800001 (with 200 spare copies)
 - iii) Orrissa, Bhubaneswar- 751001 (with 200 spare copies).
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 - v) Assam, Bhangagarh, Gauhati- 781005 (with 200 spare copies).
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 - ix) Rajasthan, Jaipur302001 (with 200 spare copies).
 - x) Punjab, Chandigarh 160017 (with 200 spare copies).
 - xi) Maharashtra, Mumbai- 400020 (with 200 spare copies).
 - xii) Karnataka, Bangalore- 560001 (with 200 spare copies).
 - xiii) Gujarat, Ahmedabad- 380001 (with 200 spare copies).
 - xiv) Haryana, Chandigarh- 160017 (with 200 spare copies).
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 - xvii) Manipur, Imphal 795001 (with 100 spare copies).
 - xviii) Meghalaya, Shilong- 793001 (with 100 spare copies).
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- 17. The Senior Deputy Accountant General (A&E)
 - i) Sikkim, Gantak 737001 (with 50 spare copies).
 - ii) Arunachal Prades & Chandigarh, Simla- 171003 (with 50 spare copies).
- 18. The pay & Accounts Officer.
 - i) Goa, P.O. Panii 403001 (with 50 spare copies).
 - ii) Pondicherry, P.O. Pondicherry- 605001 (with 50 spare copies).
 - iii) Andaman & Nicbar Islands, Port Blair 744101 (with 50 spare copies).
- 19. The Director of Accounts, Govt. of Arunachal Pradesh, Nahar Lagung-791110 (with 50 spare copies).
- 20. The Director of Audit, Central Revenue-II, Indraprastha Estate, New Delhi-110001 (with 50 spare copies).
- 21. The Controller of Accounts (Pension), Delhi Administration, Mori Gate, Delhi- 110007 (with 50 spare copies).
- 22. The Assistant Military Attache (Pension), Embassy of India, Military Pension Branch, Kathmandu, Nepal-1, (with 50 spare copies).
- 23. Pensioners' Association:

Sd/- Illegible Joint Secretary to the Government of West Bengal.

 ${\tt CHRONICLE-PAGE\ NO.-734-W.B.\ L.\ \&\ L.\ R.\ OFFICERS'\ ASSON.}$

Government of West Bengal Finance Department Pension Branch

No. 138-F(Pen).

Dated, Kolkata, the 3rd March, 2008

MEMORANDUM

Subject: Extension of scope of family pension to Unmarried daughters of State Government Employees/Pensioners.

As per existing provisions of rule-7(e) of WBS (DCRB) Rules, 71 read with Memo. No.1097-F (Pen) dt.18.6.91 unmarried daughters of State Government Employees/Pensioners are eligible for grant of family pension till they attain the age of 25 years or upto the date of their marriage whichever is earlier. In terms of Rule 104-A of WBS (DCRB) Rules, if the son or daughter of a Government Employee is suffering from any disorder or disability of mind or is physically crippled or disabled so as to render him or her unable to earn by any means after attaining the age of 25 years, family pension shall be payable to such son or daughter for life subject to some conditions. Orders were also issued vide this office Memo.No. 620-F(Pen) dt. 29.06.06 regarding eligibility of widowed/ divorced daughter of Government Employees/Pensioners till her remarriage or death. Now a point has been raised to extend scope of family pension to unmarried daughters of the Government Employees/Pensioners even after her attaining the age of 25 years at par with the widowed/ divorced daughters.

After careful consideration of the matter, the Governor has been pleased to decide that the benefit of family pension shall be extended to the unmarried daughters of Government Employees/Pensioners even after her attaining the age of 25 years till her remarriage or death subject to the condition that the incumbent has monthly income less than Rs.2600/- from any employment in Government, Semi Government, Statutory bodies, Corporation, Private Sector, Self employment etc. Salary/ Income Certificate may be obtained from the employer in case when the incumbent is under the employment in Government, Semi Government/ Statutory bodies/ Corporation/Private Sector etc. In case they are self-employed or are in receipt of income from sources other than employment, any Central Government Officer/ State Government Officer belonging to Gr. "A" Service shall be the competent authority to issue such income certificate.

Formal amendment to the relevant rule will be made in due course.

This benefit will be effective from the date of issue of this memorandum.

Sd/- Illegible Joint Secretary to the Government of West Bengal.

No. 138/1 (500)-F(Pen).

Dated, Kolkata, the 3rd March, 2008

Copy forwarded for information and necessary action to :-

- 1. The Accountant General (A&E).W.B. Treasury Buildings, Kolkata-700001.
- 2. The Treasury Officer

Government of West Bengal Finance Department Pension Branch

Memo. No. 698-F(Pen).

Dated, Kolkata, the 21st October, 2008

MEMO

Subject: Grant of Dearness Relief to State Government Pensioners/Family Pensioners with effect from November 1, 2008.

In continuation of this Department Memo No. 385-F(Pen) dated 02.06.2008 sanctioning an instalment of relief to the State Government Pensioners/ family Pensioners w.e.f. June 1, 2008, the undersigned is directed to state that the Governor is pleased to decide that the State Government Pensioners/ family Pensioners shall draw Dearness Relief @ 41% of basic pension and dearness pension taken together w.e.f. November 1, 2008 onwards in suppression of the rate mentioned in the Order dated 02.06.2008 as mentioned above.

- 2. The calculation of Dearness Relief shall be made taking into account the Basic Pension and Dearness Pension as introduced in this Department Memo No.2415-F dated 27.03.2007.
- 3. Payment of relief on Pension/Family pension involving a fraction of rupee shall be rounded off to the next higher rupee.
- 4. It will now be the responsibility of the Pension Disbursing Authority to calculate the quantum of relief on Pension/Family Pension payable in each individual case.
- 5. For the purpose of payment of relief sanctioned herein, the Principal Accountant General (A&E), West Bengal will issue authority to the Public Sector Banks in Kolkata and the Accountant General of other States.
- 6. The Treasury/ Sub-Treasury Officers in this State will give effect to this Order without the authority of the Accountant General (A&E). West Bengal.
- 7. This benefit of Dearness Relief as has been sanctioned in the aforesaid Memorandum for the State Government Pensioners/ Family Pensioners will also be allowed to the teaching and Non-teaching pensioners of State aided Non-Government Educational Institutions and Pensioners of Statutory Bodies/ Government Undertaking/ Panchayats including Panchayat Karmee and Municipal Corporations/ Municipalities / Local Bodies etc. who are in receipt of Dearness Relief @ 35% of basic pension and Dearness Pension taken together with effect from June 1, 2008. In cash cases the respective Administrative Department may sanction the benefit of Dearness Relief @ 41% with effect from November 1, 2008 to the pensioners concerned under their control calculating the amount of relief in terms of Finance Department's Memo No.2415-F dated 27.3.2007 without making any further reference to Pension Branch of this Department.
- 8. It has also been decided that in the case of Public Undertakings/Statutory Bodies the additional expenditure should be borne by such Undertakings/Bodies themselves out of their own resources or out of financial assistance provided for them in the budget and that no additional financial assistance will be given to them on account of sanction of this instalment of Dearness Relief.

A.K. Chakraborty
O.S.D.& E.O. Joint Secretary to the
Government of West Bengal.

No. 698/1(4000)-F(Pen).

Dated, Kolkata, the 21st October, 2008

Copy forwarded for information and necessary action to :-

- 1. The Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata-700001.
- 2. The Manager, Reserve Bank of India (Public A/cs Deptt., Kolkata), 15, N.S. Road, Kolkata-1,.
- 3. The Manager, Reserve Bank of India (Public A/cs Deptt.) Deptt. of Govt. & Bank Accounts, G-7, Bandra Kurla Complex, 3rd floor, Bandra (East), Mumbai-51.
- 4. The Accounts Officer, West Bengal Secretariat, Writers' Buildings, Kolkata-700001.
- 5. The Accountant General, (Audit), West Bengal, Treasury Buildings, Kolkata-700001.
- 6. The Deputy Accountant General (Pension), West Bengal, Treasury Buildings, Kolkata-700001.
- 7. The Pay & Accounts Officer, Kolkata Pay & Accounts Office, 81/2/2, Phears Lane, Kolkata-700012.
- 8. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata-700073.
- 9. Directorate of Treasuries & Accounts, 4, Lyons Range, Kolkata-700001.

10.	The Treasury Officer,		
11.	The	Deptt./Dte	
12.	The District Magistrate/ District Judge ,		
13.	The Superintendent of Police		
14.	The Commissioner	·	
15	The Sub Divisional Officer		

- 16. The Principal, Industrial Training Institute
- 17. The Superintending Engineer/ The Executive Engineer.....
- 18. The Accountant General (A&E)
 - (i) Utter Pradesh, Allahabad 211001, (ii) Bihar, Bierchans Patel Marg, Patna-800001, (iii) Orrissa, Bhubaneswar- 751001, (iv) Madhya Pradesh, Gwalior 474002, (v) Assam, Bhangagarh, Gauhati- 781005, (vi) Andhra Pardesh, Hyderabad- 500463, (vii) Kerala, Trivandrum- 695039 (viii) Tamilnadu, Chenai- 600018, (ix) Rajasthan, Jaipur 302001, (x) Punjab, Chandigarh 160017 (xi) Maharashtra, Mumbai- 400020, (xii) Gujarat, Ahmedabad-380001, (xiii) Karnataka, Bangalore- 560001, (xiv) Haryana, Chandigarh- 160017, (xv) Tripura, Agartala- 799001, (xvi) Nagaland, Kohima- 797001, (xvii) Manipur, Imphal 795001, (xviii) Meghalaya, Shilong- 793001, (xix) Jammu & Kashmir, Srinagar –190001, (xx) Uttaranchal, Dehradu, (xxi) Chhatisgarh, Raipur, xxii) Jharkhand, Rachi.
- 19. The Senior Deputy Accountant General (A&E)
 - (i) Sikkim, Gantak 737001, (ii) Himchal Pradesh & Chandigarh, Simla-171003.
- 20. The Pay & Accounts Officer, (i) Goa, P.O. Panji 403001, (ii) Pondicherry, P.O. Pondicherry-605001, (iii) Andaman & Nicbar Islands, Port Blair 744101.
- 21. The Director of Accounts, Govt. of Arunachal Pradesh, Nahar Lagung-791110.
- 22. The Director of Audit, Central Revenue-II, Indraprastha Estate, New Delhi-110001.
- 23. The Controller of Accounts (Pension), Delhi Administration, Mori Gate, Delhi-7.
- 24. The Assistant Military Attache (Pension), Embassy of India, Military Pension Branch, Kathmandu, Nepal-1,
- 25. Pensioners' Association:

Sd/- Illegible Assistant Secretary to the Government of West Bengal.

Government of West Bengal Finance Department Pension Branch Writers' Buildings, Block – IV 2nd Floor, Kolkata-700001

Memo No. 740-F(Pen).

Dated, Kolkata, the 12th November, 2008

MEMORANDUM

Subject: Grant of ad-hoc family pension to the unmarried/widowed/divorced daughter of State Government employees retired prior to 1.4.1965.

The widows of the State Government employees who retired prior to 1st April, 1965 and died subsequently was granted ad-hoc family pension vide Finance Department Memo No.6153-F dated 13.08.1981.

- 2. The question of extending the benefit of ad-hoc family pension to the unmarried/widowed/divorced daughter of an ad-hoc family pension holder has been under consideration of the Government for some time past.
- 3. After careful consideration of the matter the Governor has now been pleased to decide that the benefit of family pension shall be extended to the unmarried/widowed/divorced daughter of such adhoc family pension holder till their marriage or death which ever is earlier, subject to the following conditions:-
- i) the ad-hoc family pension will be admissible to such daughter who is not in receipt of any kind of pension whatsoever from any Government or whose monthly income from any source (including maintenance from husband in case of divorced daughter) is less than Rs.2600/- only per month;

- ii) if there are more than one such daughter, the ad-hoc family pension shall be payable in order of their date of birth and the younger of them will not be eligible for family pension unless the next above her becomes ineligible for grant of family pension;
- iii) when a family of an ad-hoc family pension holder consists of both physically handicapped/mentally crippled son/daughter and unmarried/widowed/divorced daughter, ad-hoc family pension will be payable only to the physically handicapped/mentally crippled son/daughter.
- iv) other conditions as laid down in this Department Memo No.6153-F dated 13.8.1981 shall remain unchanged.
- 4. For the purpose of this ad-hoc family pension, such daughter shall have to apply to the authority who has sanctioned ad-hoc family pension in the from as at Annexure 'X' along with a certificate in the form as at Annexure 'Y' to this memorandum from any Gazetted Officer of Central Government or from a State Government Officer belonging to Gr. "A" service. An income certificate from any Gazetted Officer of Central Government or from a State Government Officer belonging to Gr. "A" service is also required to be submitted.
- 5. (i) The benefit of ad-hoc family pension will also be admissible to the unmarried/widowed/divorced daughter of the Government Employee where ad-hoc family pension was sanctioned in terms of G.O. No. 11585-F dated 19.10.1987;
- (ii) The sanction of this ad-hoc family pension will be issued by the authority competent to sanction ad-hoc family pension in terms of G.O. No. 11585-F dated 19.10.1987. Other conditions as laid down in the said G.O. shall remain unchanged.
- 6. The competent authority, on receipt of the application mentioned above shall accord necessary sanction after due scrutiny and forward the papers to the Accountant General (A&E), West Bengal for issuance of Pension Payment Order, provided he is fully satisfied about the genuineness of the claimant.
- 7. The Pension Payment Order shall be forwarded by the Accountant General (A&E), West Bengal to the concerned Pension Disbursing Authority/ concerned A.G. A copy of the Pension Payment Order is required to be endorsed to the petitioner as well as to the Pension Sanctioning Authority.
- 8. The benefit will be effective from 03.10.2008 onwards.
- 9. Formal amendment to the relevant rule will be made in due course.

Sd/- Illegible Special Secretary to the Government of West Bengal.

ANNEXURE - X

Memo No.	date :
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Form of application for Ad-hoc family pension to be submitted by the unmarried/ widowed/ divorced daughter of an Ad-hoc family pension holder.

1.	Name of the unmarried/ widowed/divorced daughter of an Ad-hoc family pension holders.	:
2.	Age	:
3.	(i) Present Postal Address	:
	(ii) Permanent Postal Address	:
4.	(i) Name of father	:
	(ii) Name of Mother	:
5.	Date of death of the ad-hoc family pensioner (an attested copy of the death certificate is to be submitted)	
6.	G.O. No. and date in which ad-hoc family pension was sanctioned to the pensioner	

7.	(i) P.P.O. No.	:
	(a copy of the P.P.O. is to be submitted	
	(ii) Name of the P.O.O. issuing authority	:
	(iii) Special Seal Authority and No. and date as issued by the Accountant General, West Bengal where P.P.O. issuing authority is other than the Accountant General, West Bengal.	:
8.	Name of Pension Disbursing Authority	:
9.	Name of the Public Sector Bank/Treasury from which payment of ad-hoc family pension is desired	
I dec	lare that the facts mentioned here are correct.	
I end	close an income certificate from Sri	
alon	g with the certificate in Annexure "Y" from Sri $_$	
copie	e copies of passport size photographs of mine, the sof my specimen signature / Left Thumb Implied for this ad-hoc family pension to any other	
		Signature or Left Thumb Impression of the unmarried/ widowed/ divorced daughter of the Government employee.
	ANNEX	URE – Y
Mem	o No.	date :
	Certified that	
1.	Smt	now residing at
2. 3. 4.	is personally known to me She is the unmarried/widowed/divorced da She is not in receipt of any kind of pension. She has not applied for her pension to any o	ughter of Latewhatsoever from any Government/ Organization.
Date	, the	
		Signature of Certifying Officer
	Y '\ \	Name of Certifying Officer
		Name of certaining officer
		Designation and office Seal of the Officer Office Address :
Mem	no No. 740/1(150)-F(Pen)	Dated, Kolkata, the 12th November, 2008
Сору	forwarded for information to :	
1) 2) 3)	The Accountant General (A&E), West Bengal The Principal Secretary/ Secretary,The District Magistrate	Depett.
		Sd/- Illegible O.S.D. & Ex-Officio Joint Secretary to the Government of West Bengal.

Government of West Bengal Finance Department Pension Branch

Memo No. 742-F(Pen).

Dated, Kolkata, the 14th November, 2008

Subject: Extension of the benefit of family pension for life to the unmarried/widowed/divorced daughter of State Government employee who was in receipt of exgratia pension or his/her spouse was in receipt of ex-gratia family pension.

The question of affording some relief to the unmarried/widowed/ divorced daughter of State Government employee who was in receipt of ex-gratia pension or in whose favour ex-gratia family pension was drawn by his/her spouse has been engaging the attention of Government for sometime past.

- 2. The Governor after careful consideration of the matter, has now been pleased to decide that the benefit of family pension for life, will be extended to the unmarried/widowed/ divorced daughter of State Government employee who received ex-gratia pension or in whose favour ex-gratia family pension was drawn by his/her spouse till her marriage/ death whichever is earlier, subject to the condition that she has no income of her own or has an income less than Rs.2600/- per month from any Corporation, Private Sector, Self employee etc. Salary /Income Certificate may be obtained from the employer in case the incumbent is as employee of a Semi Government Organization/ Corporation /Private Sector etc. In case she is self employed or is receipt of income from sources other than employment, any Gazetted Central Government Officer or a State Government Officer belonging to Gr. "A" service shall be the competent authority to issue such income certificate.
- 3. Formal amendment to the relevant rule will be made in due course.
- 4. This benefit will be effective from 3.10.2008 onwards.

Sd/- Illegible Special Secretary to the Government of West Bengal.

Government of West Bengal
Finance Department
Pension Branch

Memo No. 201-F(Pen).

Dated, the 25th February, 2009

MEMORANDUM

Subject: Revision of pension/ family pension, gratuity and commutation of pension of post 01.01.2006 pensioners.

The undersigned is directed to state that the question of modification of rules granting pensionary benefits to the State Government employees consequent on the revision of pay structure under the West Bengal Services (Revision of Pay and Allowance) Rules, 2009 has been under consideration of the Government.

After careful consideration of the matter, the Governor has been pleased to decide that the pensionary benefits in respect of the State Government employees who retire after coming into force of the West Bengal Services (Revision of Pay and Allowance) Rules, 2009 and whose pay has been fixed under the said rules actually or in whose favour such revised pay has been allowed notionally shall be determined as follows:

A. Pension:

- (i) A Government employee retiring in accordance with the provisions of West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971 and before completion of minimum qualifying service of ten year shall not be entitled to pension, but he shall continue to be entitled to gratuity.
- (ii) Linkage of full pension with 33 years of qualifying service as per Memo No. 7530-F dated 06.07.1988 shall be dispensed with. Once a Government employee has rendered a minimum qualifying service of 20 (twenty) years, pension shall be paid at 50% of the last basic pay drawn. For Government employees who at the time of retirement have rendered qualifying service for 10(ten) years or more but less than 20 (twenty) years, proportionate reduction shall be made while calculating the amount of pension.

This provision, however, shall be applicable to the Government employees retiring on or after the date of issue of this memorandum and should not be made applicable in respect of those employees who have retired on or after the 1st day of January, 2006, but before issue of this memorandum.

- (iii) The existing maximum amount of monthly pension of Rs.11,200/- (Rupees eleven thousand two hundred) only per month as laid down in Memo No. 1127-F(Pen) dated 27.10.1998 shall be raised to Rs.35,000/- (Rupees thirty five thousand) only per month.
- (iv) The existing minimum amount of monthly pension / family pension of Rs.1300/- (Rupees one thousand three hundred) only as laid down in Memo No. 1127-F(Pen) dated 27.10.1998 shall be raised to Rs.3300/- (Rupees three thousand three hundred) only per month.

(v) Additional Pension:

The quantum of pension available to the old pensioners shall be increased as indicated in the following table with effect from 01.04.2008:

Age of Pensioners	Additional Quantum of Pension
From 80 years to less than 85 years	20% of the basic pension
From 85 years to less than 90 years	30% of the basic pension
From 90 years to less than 95 years	40% of the basic pension
From 95 years to less than 100 years	50% of the basic pension
100 years or more	100% of the basic pension

The Pension Sanctioning Authority shall ensure that the date of birth and the age of pensioner is invariably indicated in the Single Comprehensive Form to facilitate the Accountant General (A&E), West Bengal to record the same in the Pension Payment Order (P.P.O.) to be issued in favour of the pensioners for payment of additional pension by the Pension Disbursing Authority as soon as it becomes due. The amount of additional pension will be shown distinctly in the P.P.O.

(vi) In view of the revised provision for computation of pension in para (ii) above, the existing provision of rules for allowing the benefit of adding years of qualifying service for the purpose of computation of pension shall stand withdrawn.

B. Family Pension:

(i) Family pension shall be calculated @ 30% of the basic pay drawn last actually or notionally under West Bengal Service (Revision of Pay and Allowance) Rules, 2009. The maximum ceiling of family pension of Rs.6,720/- (Rupees six thousand seven hundred twenty) only per month as laid

down in Memo No.1127-F(Pen) dated 27.10.1998 shall be raised to Rs.21,000/- (Rupees twenty one thousand) only per month at normal rate. However, the existing provision for calculation of family pension at enhanced rate for a specific period will continue.

(ii) Additional Family Pension

In addition to the family pension calculated in para (i) above, the quantum of family pension available to the old Family pensioners shall be increased as indicated in the following table with effect from 01.04.2008:

Age of Family Pensioners	Additional Quantum of Pension	
From 80 years to less than 85 years	20% of the basic family pension	
From 85 years to less than 90 years	30% of the basic family pension	
From 90 years to less than 95 years	40% of the basic family pension	
From 95 years to less than 100 years	50% of the basic family pension	
100 years or more	100% of the basic family pension	

C. Gratuity:

The maximum amount of Death / Retiring Gratuity of Rs.2.5 lakh (Rupees two Lakh fifty thousand) only as laid down in Memo No.1127-F(Pen) dated 27.10.1998 shall be raised to Rs.6.0 lakh (Rupees six lakh) only.

D. Regulation of the cases of pensioners/ family pensioners during the period from 01.01.2006 to 31.03.2008.

- (i) State Government employees who retired during the period from 01.01.2006 to 31.03.2008 are also entitled to have their pensionary benefits notionally in terms of the West Bengal Services (Revision of Pay and Allowance) Rules, 2009 for the period prior to 01.04.2008. They shall not get any arrears representing the difference between revised pension and existing pension for the period upto 31.03.2008. They shall continue to draw the existing amount of pension which was fixed without taking into account the benefit of notional fixation of pay upto 31.03.2008. They shall get actual payment of revised pensionary benefits, i.e. pension, death/ retiring gratuity and family pension arrived at on the basis of emolument allowed notionally as a special case. In their cases pensionary benefits shall be calculated on the basis of notional pay fixed under West Bengal Services (Revision of Pay and Allowance) Rules, 2009 and also on the basis of certificate of notional emoluments (in lieu of Pay Certificate) to be issued by the respective Pension Sanctioning Authority on the date of retirement/ death based on initial notional pay, as a special case and in relaxation of normal rules.
- (ii) The Accountant General (A&E), West Bengal will issue authority for payment of revised pensionary benefits with effect from 01.04.2008 onwards on the basis of certificate of notional emoluments as stated above without insisting on issuing of pay certificate. The Pension Sanctioning Authority will prepare pension papers in these case as usual on the basis of notional emoluments and submits the same to the Accountant General (A&E), West Bengal for issue of authority for payment of pensionary benefits at the revised rate as stated.
- (iii) In the cases of the State Government Employees who are already in receipt of pension, the Pension Sanctioning Authority in their cases, will send previous pension papers along with Service Book, certificate of notional emoluments, revised calculation sheets showing the calculation of revised

pensionary benefits and application, if submitted, for further commutation of Pension. The Accountant General (A&E), West Bengal will authorize payment of pensionary benefits at revised rate accordingly to the Pension Disbursing Officer concerned.

- (iv) The amount of gratuity, if any, paid earlier in respect of employees of this category according to the rules prevailing at the material time will be adjusted against the revised gratuity calculated on the basis of notional emoluments now authorized by the Accountant General (A&E), West Bengal on the basis of this order.
- (v) In the cases of Pensioners who are otherwise eligible to have their pay fixed notionally under West Bengal Services (Revision of Pay and Allowance) Rules, 2009 and who died on any date before or after being eligible to get actual payment of revised pension and gratuity determined on the basis of notional emoluments, pension/ family pension and gratuity in respect of them shall also be determined as stated above and life-time arrear of such benefits with effect from 01.04.2008 shall be paid to the nominee(s) / legal hirs(s)/family members as usual after adjustment of the amount already paid on this account earlier.

E. Commutation of Pension:

- (i) A Government employee shall continue to be entitled to commute for a lump sum payment upto 40% of his pension.
- (ii) The existing table of commutation value for pension annexed to the WBS (Commutation of Pension) Rules, 1983 shall be substituted by a new Table at Annexure-I.
- (iii) The revised table of commutation value for pension will be used for all commutations of pension which become absolute after the date of issue of this memorandum.
- (iv) In the case of those pensioners, in whose case commutation of pension become absolute on or after the 1st day of January, 2006, but before the issue of this memorandum, the pre-revised table of commutation value for pension will be used for payment of Commutation of Pension based on pre-revised pay/ pension. Such pensioners shall have an option to commute the amount of pension that has become additionally commutable on account of retrospective revision of pay/ pension on implementation of the recommendations of the Fifth Pay Commission. On exercising such option by the pensioner, the revised table of commutation value of pension will be used for the commutation of the additional amount of pension that has become commutable on account of retrospective revision of pay/ pension.
- (v) In all cases where the date of retirement/ commutation of pension is on or after the date of issue of this memorandum, the revised table of commutation for pension will be used for commutation of pension.
- 2. The relevant rules in the West Bengal Services (Death-cum-Retirement Benefit) Rules 1971 and West Bengal Services (Commutation of Pension) Rules 1983 shall be deemed to have been amended to the extent indicated in these orders. Formal amendments to the said rules will be made in due course.

Dipankar Mukhopadhyay Principal Secretary to the Government of West Bengal.

REVISED COMMUTATION VALUE FOR A PENSION OF RE.1 PER ANNUM In terms of memo No. 201-F(Pen) dated 25.02.2009

Age on next birthday	Commutation value expressed as number of year's purchase	Age on next birthday	Commutation value expressed as number of year's purchase	Age on next birthday	Commutation value expressed as number of year's purchase
20	9.188	41	9.075	62	8.093
21	9.187	42	9.059	63	7.982
22	9.186	43	9.040	64	7.862
23	9.185	44	0.019	65	7.731
24	9.184	45	8.996	66	7.591
25	9.183	46	8.971	67	7.431
26	9.182	47	8.943	68	7.262
27	9.180	48	9.913	69	7.083
28	9.178	49	8.881	70	6.897
29	9.176	50	8.846	71	6.703
30	9.173	51	8.808	72	6.502
31	9.169	52	8.768	73	6.296
32	9.164	53	8.724	74	6.085
33	9.159	54	8.678	75	5.872
34	9.152	55	8.627	76	5.657
35	9.145	56	8.572	77	5.443
36	9.136	57	8.512	78	5.229
37	9.126	58	8.446	79	5.018
38	9.116	59	8.371	80	4.812
39	9.103	60	8.287	81	4.611
40	9.090	61	8.194		

[Basis: LIC(94-96) Ultimate Tables and 8.00% interest]

Government of West Bengal Finance Department Pension Branch

No.200-F(Pen)

Dated the 25th February, 2009

MEMORANDUM

Subject: Revision of pension/family pension of Pre-01.01.2006 Pensioners / Family Pensioners - Implementation of the Government decision on the recommendations of the Fifth Pay Commission.

The undersigned is directed to state that in pursuance of Government's decision on the recommendations of the Fifty Pay Commission, the Governor has been pleased to revise the Pension / Family Pension of Pre-2006 State Government Pensioners / Family Pensioners with effect from 01.04.2008 of all pre-01.01.2006 Pensioners / Family Pensioners in the manner indicated in the succeeding paragraphs.

- 2. These orders will apply to all Pre-2006 pensioners/family pensioners who were drawing Pension / Family Pension on 31.12.2005 under the West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971, the West Bengal Services (Revision of Pension) Rules, 1952 and 1966, West Bengal Services (Extraordinary Pension) Rules, 1971.
- 3. In these orders:-
- (a) Existing pensioners or Existing family pensioners means pensioners who were drawing / entitled to pension / family pension on 31.12.2005.
- (b) Existing pension means the basic pension inclusive of commuted portion, if any, due on 31.12.2005. It covers all classes of Pension under West Bengal Services (Death-Cum-Retirement Benefit) Rules, 1971 or any other rules / orders mentioned in para 2 above, as issued by the State Government for the employees of this Government from time to time.
- (c) Existing family pension means the basic family pension / ex-gratia family pension / ad-hoc family pension / extraordinary family pension due on 31.12.2005 under the West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971, the West Bengal Services (Extraordinary Pension) Rules, 1971 or Family Pension Scheme, 1965.
- (d) Dearness pension means dearness relief equal to 50% of the basic pension.
- 4.1 The pension/family pension of existing pre-2006 pensioners/family pensioners will be consolidated with effect from 01.01.2006 by adding together –
- (a) The existing pension/family pension;
- (b) Dearness Pension, where applicable, @ 50% of basic pension / family pension on notional basis;
- (c) Dearness Relief upto AICPI (IW) average index 536 (base year 1982=100), i.e., @ 24% of basic pension/basic family pension plus Dearness Pension @ 50% of the basic pension / basic family pension where applicable, on notional basis;
- (d) Fitment weightage @ 40% of the existing pension / family pension:
 - Provided the total amount so arrived at is less than Rs.3,300/-, the same shall be stepped up to Rs.3,300/-.
 - The amount so arrived at will be regarded as consolidated pension / family pension notionally with effect from 01.01.2006 with actual effect from 01.04.2008.
- 4.2. In the case of pensioners who are in receipt of more than one pension, the overall ceiling of Rs.3,300/- will apply to the total of all pensions taken together.
- 4.3. The upper ceiling on pension / family pension laid down in Memo No. 1127-F(Pen) dated 27.10.1998 has been increased from Rs.11,200/- and Rs.6,720/- to Rs.35,000/- and Rs.21,000/- respectively.
- 4.4. The fixation of pension will be subject to the provision that the revised pension, in no case, shall be lower than 50% of the minimum of the Pay in the Pay Band plus the Grade Pay in the revised Pay Structure corresponding to the pre-revised pay scale from which the pensioner had retired.
- 4.5. The quantum of pension / family pension available to the old pensioners / family pensioners shall be increased as follows:-

Age of Pensioners	Additional Quantum of Pension
From 80 years to less than 85 years	20% of revised basic pension / family pension
From 85 years to less than 90 years	30% of revised basic pension / family pension
From 90 years to less than 95 years	40% of revised basic pension / family pension
From 95 years to less than 100 years	50% of revised basic pension / family pension
100 years or more	100% of revised basic pension / family pension

The amount of additional pension will be shown distinctly in the pension payment order.

- 5. The pensioners / family pensioners who are re-employed / employed are not getting relief on pension in terms of the existing rules / orders. In their cases, the notional relief which would have been admissible to them but for their re-employment / employment will be taken into account for consolidation of their pension in terms of paragraph 4.1 above, as if they were drawing the relief. Their pay on re-employment will be re-fixed with effect from 01.04.2008 with reference to consolidated pension becoming admissible to them. Relief beyond 01.04.2008 will, however, not be admissible to them during the period of re-employment / employment.
- 6. The cases of State Government employees who have been permanently absorbed in public sector undertaking / autonomous bodies etc. will be regulated as follows:
- (a) Where a Government employee on permanent absorption in public sector undertakings / autonomous bodies etc. opted for drawal of monthly pension separately from the Government, the pension of such absorbees will be updated in terms of these orders.
- (b) Where the Government employees have drawn one-time lump sum terminal benefits equal to 100% of their pension, the provisions contained in this memorandum will not be applicable to them.
- 7. Extraordinary pension sanctioned to the pensioners prior to 01.01.2006 will also be consolidated if any of the pensioners is in receipt of pension on 01.01.2006 by taking together all the units as single unit and thereafter his/her share may be paid in the same proportion as was previously paid.
- 8. All the Treasury Officers disbursing pension to the State Government pensioners / family pensioners are hereby authorized to pay pension / family pension, etc. to the existing pensioner / family pensioner at the consolidated rates without any further authorization from the Accountant General (A&E), West Bengal. The Accountant General (A&E), West Bengal will issue authority for this payment to all Public Sector Banks in Kolkata and also to the Accountant Generals of other states. A table indicating the existing pension / family pension and consolidated pension / family pension is enclosed at Annexure I with this memorandum for ready reference. This table may be used where the pensioner is in receipt of a single pension only. Where a pensioner is in receipt of more than one pension, consolidation may be done separately in terms of para 4.1 and as indicated in para 4.2, the overll ceiling of Rs.3,300/- may be applied to total pension from all sources taken together.
- 9. A suitable entry regarding the revised consolidated pension shall be made by the Treasury Officer in both halves of the Pension Payment Order. An intimation regarding the disbursement of revised pension may be sent by the Treasury Officer to the Accountant General (A&E), West Bengal, who issued the Pension Payment Order in the form given at Annexure II to this memorandum to enable the latter to update the Pension Payment Order Register maintained by them.

The Public Sector Banks in Kolkata will also send such intimation in the prescribed form to the Accountant General (A&E), West Bengal. An acknowledgement shall be obtained by all Pension Disbursing Officers from the Accountant General (A&E), West Bengal in this respect.

- 10. The consolidated pension / family pension as worked out in accordance with para 4.1 to 4.5 above shall be treated as final Basic Pension with effect from 01.04.2008 and shall qualify for grant of relief on pension sanctioned thereafter.
- 12. The arrears of pension in respect of the period from 01.04.2008 to 31.03.2009 on account of consolidation of pension / family pension shall be paid in 8 (eight) instalments beginning with monthly pension from the 1st August, 2009. The arrear payments should be completed by the 31st March, 2010. If any pensioner / family pensioner has expired during this period, the arrear pension may be paid to his/her nominee(s) or in case if there is no nomination to his / her legal heir(s).
- 13. Where the Pension is increased due to consolidation, such increased pension will not be considered for further commutation.

Dipankar Mukhopadhyay Principal Secretary to the Government of West Bengal

ANNEXURE - II

Memo No.	Dated
То	

To

The Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata – 700001.

Form of intimation by the Pension Disbursing Authority to the P.P.O. issuing authority regarding Consolidation of Pension in terms of the Finance Department Memo No. 200-F(Pen) dated 25.02.2009.

- 1. Name of pensioner/family pensioner:
- 2. Pension Payment Order No.
- 3. Computation of consolidated pension and/or family pension :

		Pension	Family Pension ((Normal)	Family Pension (Enhanced)
(i)	Existing Pension (inclusive of			
	commuted portion / family			
	pension)			
(ii)	Dearness pension, where			
	applicable @ 50% of basic			
	pension / family pension.			
(iii)	Dearness relief @ 24% of basic			
	pension / basic family pension +			
	dearness pension @ 50% of the			
	basic pension / basic family			
	pension, where applicable.			
(iv)	Fitment weightage @40% of the			
	existing pension / family			
	pension.			
(v)	Consolidated pension / family			
	pension (i+ii+iii+iv)			

N.B.: If not applicable, draw a line across

4. Additional remarks, if any:

Signature of the Pension Disbursing Authority

Government of West Bengal Finance Department Pension Branch

No.202-F(Pen)

MEMORANDUM

Dated the 25th February, 2009

Subject: Grant of relief on Pension to the Pensioners/ Family Pensioners of the State Government with effect from 01.04.2008, 01.06.2008, 01.11.2008, 01.03.2009 and 01.04.2009.

The undersigned is directed to state that consequent upon the revision of Pensionary benefits of the State Government pensioners/family pensioners in terms of Memo No.200-F(Pen) dated the 25th February, 2009 and Memo. No. 201-F(Pen) dated the 25th February, 2009, the Governor has been pleased to decide that relief to the State Government Pensioners / Family Pensioners shall be paid according to the revised formula as follows:-

Period for which payable	Rate of Dearness Relief per month
01.04.2008 to 31.05.2008	2%
01.06.2008 to 31.10.2008	6%
01.11.2008 to 28.02.2009	9%
01.03.2009 to 31.03.2009	12%
01.04.2009 onwards	16%

For the purpose of this order:

- (i) Pension / ex-gratia pension / family pension / ad-hoc family pension / ex-gratia family pension / extraordinary pension in respect of a Government employee who retired or died prior to the 1st day of January, 2006, means the consolidated pension or consolidated family pension, as the case may be, effective from 01.04.2008 in terms of order issued in this Department Memo. No.200-F(pen) dated the 25th February, 2009.
- (ii) In case of pensioner who retire or will retire from service on or after the 1st day of January, 2006 or where family pension is sanctioned for the first time on or after the 1st day of January, 2006, pension / family pension means the basic pension / basic family pension, as the case may be, in terms of this Department Memo. No.201-F(Pen) dated the 25th February, 2009.
- (iii) Payment of relief involving a fraction of a rupee shall be rounded off to the next higher rupee.
- (iv) Other provisions governing grant of relief to pensioners not mentioned in this order, such as regulation of relief during re-employment, regulation of relief where more than one pension is drawn, etc. will remain unchanged.
- (v) For the purpose of payment of relief sanctioned herein the Accountant General (A&E), West Bengal will issue authority to Public Sector Banks in Kolkata and the Accountant Generals of other States.

The Treasury Officers will give effect of this order without the authority of the Accountant General (A&E), West Bengal.

Dipankar Mukhopadhyay Principal Secretary to the Government of West Bengal

Government of West Bengal Finance Department Pension Branch

Memo No.162-F(Pen)

Dated, 29th March, 2012

MEMORANDUM

Sub: Extension of family pension to the widowed/divorced/unmarried daughters of the Govt. employees who retired before 01.10.1977.

Before 01.10.1977 a Govt. employee was required to surrender a portion of his Gratuity amounting to two months' emoluments last drawn by the employee for the entitlement of family pension in terms of rule 106 of the WBS(DCRB) Rules'71. Now a question arises, whether the unmarried/widowed/divorced daughters of Govt. employees who did not surrender such amount because of the fact that their spouses had predeceased him or had withdrawn such amount later for any happenings personal to him, shall be eligible for Family pension in terms of Memo No.138-F(Pen) dt. 03.03.08, 732-F(Pen) dt. 12.11.08 and 830-F(Pen) dt. 29.09.10.

Now the Governor has been pleased to clarify that where the Govt. employees had ceased the entitlement of family pension for not depositing such amount in terms of rule ibid or had withdrawn such amount for the cause personal to him, in that case their unmarried/widowed/divorced daughter shall not be eligible for family pension.

K.K. Bandopadhyay Joint Secretary to the Government of West Bengal. Copy forwarded for information and necessary action to :-

- 1. The Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata-700001.
- 2. The Manager, Reserve Bank of India (Public A/cs Deptt.), 15, N.S. Road, Kolkata-700001.
- 3. The Manager, Reserve Bank of India (Public A/cs Deptt.), Deptt. of Govt. & Bank Accounts, G-7, Bandra Kurla Complex, 3rd Floor, Bandra (East), Mumbai 51.
- 4. The Accounts Officer, West Bengal Secretariat, Writers' Buildings, Kolkata-700001.
- 5. The Accountant General (Audit), W.B., Treasury Buildings, Kolkata-1.
- 6. The Deputy Accountant General (Pension), W.B., Treasury Buildings, Kolkata-700001.
- 7. The Pay & Accounts Officer, Kolkata Pay & Accounts Office, 81/2/2, Phears Lane, Kolkata-12.
- 8. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-I, Hyde Lane, Kolkata-700073.
- 9. Directorate of Treasuries & Accounts, 4, Lyons Range, Kolkata-700001.
- 10. Director of Land Records & Surveys, 35, Gopalnagar Road, Alipore, Kolkata-700027.
- 11. The District Magistrate/District Judge
- 12. The Superintendent of Police
- 13. The Commissioner
- 14. The Sub-Divisional Officer
- 15. The Principal, Industrial Training Institute
- 16. The Superintending Engineer/The Executive Engineer
- 17. The Accountant General (A&E):
 - (i) Uttar Pradesh, Allahabad-211001, (ii) Bihar, Birchand Patel Marg, Patna 800001, (iii) Orissa Bhubaneswar 751001, (iv) Madhya Pradesh, Gwalior 474002, (v) Assam, Bhanagagarh, Gauhati 781015, (vi) Andhra Pradesh, Hyderabad 500463, (vii) Kerala, Trivandrum-=695039, (viii) Tamil Nadu, Chennai 600016, (ix) Rajasthan, Jaipur 302001, (x) Punjab, Chandigarh 160017, (xi) Maharashtra, Mumbai 400020, (xii) Gujrat, Ahmedabad 380001, (xiii) Karnataka, Bangalore 560001, (xix) Hariyana, Chandigarh 160017, (xv) Tripura Agartala 799001, (xvi) Nagaland, Kohima 797001, (xvii) Manipur, Imphal 795001, (xviii) Meghalaya, Shilong 793001, (xix) Jammu & Kashmir, Srinagar 190001, (xx) Uttaranchal, Dehradun 248001, (xxi) Chhatisgarh, Raipur 843326, (xxii) Jharkhand, Ranchi 843001.
- 18. The Senior Deputy Accountant General (A&E):
 - (i) Sikkim, Gangtak 737001, (ii) Himachal Pradesh & Chandigarh, Simla 171003.
- 19. The Pay Accounts Officer:
 - (i) Goa, P.O. Panaji 403001, (ii) Pondicherry, P.O. Pondicherry-605001, (iii) Andaman & Nicobar Islands, Port Blair 744101.
- 20. The Director of Accounts, Govt. of Arunachal Pradesh, Nahar Lagun 791110.
- 21. The Director of Audit, Central Revenue II, Indraprastha Marg Estate, New Delhi 110001.
- 22. The Controller of Accounts (Pension), Delhi Administration, Mori Gate, Delhi 7.
- 23. The Assistant Military Attache (Pension), Embassy of India, Military Pension Branch, Kathmandu, Nepal-1.
- 24. Pensioners' Association:

Sd/- Illegible Assistant Secretary to the Government of West Bengal

Dated: 09.04.12

Copy forwarded for information and taking necessary action to:

- 1. District Land & Land Reforms Officer,
- 2. Deputy Director, ULC, Mayukh Bhaban, Salt Lake.
- 3. Deputy Director (Trg.), ARTI Salbani, Paschim Medinipur.
- 4. OSD-I/OSD-II/OSD-III/HA
- 5. Guard file, B-I Section.

B. Chakrabroty for Director of Land Records & Surveys and Jt. Land Reforms Commissioner, West Bengal.

Government of West Bengal Finance Department Pension Branch

No.178(500)-F(Pen)

MEMORANDUM

Sub: Clarification on 'Interim Allowance' in terms of Rule-14 of WBS(DCRB) Rules, 1971.

In terms of Rule 14 of WBS(DCRB), Rules 1971, an Interim Allowance not exceeding two thirds of the pension that would have been admissible but for the criminal proceedings may be granted during pendency of the such proceedings in case of hardship.

In terms of D.O. letter No. 1022-F(Pen) dated 18.5.2005, Deputy Accountant General (Pen) was clarified that as pension is subject to revision consequent upon a general revision of pension, it is necessary for the sake of justice that whenever a general revision of pension is made, 'Interim Allowance' should also be similarly revised/ consolidated. Now several references from different corners are received by Finance Department as to the mode of such consolidation/revision of 'Interim Allowance'.

Now, after careful consideration of the matter the Governor has been pleased to clarify that such allowance under Rule 14 of WBS (DCRB), Rules 1971 shall be revised in terms of the different orders of the revision of pension which were published consequent on revision of pay and allowances under different ROPAs. More specifically the 'Interim Allowance/Compassionate Allowance' sanctioned prior to 1.1.90, 1.1.96 and 1.1.06 shall be revised/consolidated in terms of Memo No.7532-F dt. 6.7.88, Memo No.1128-F(Pen) dt. 27.10.98 and Memo No.200-F(Pen) dt. 25.2.2009 respectively.

Amount as consolidated/revised below the minimum ceiling of pension shall not be stepped up for this purpose. For example if any such allowance is revised to Rs.2500/- p.m. in terms of the revision consequent on ROPA'90, that should not be stepped up to Rs.3300/-, the minimum ceiling of Pension for normal cases.

In case of Interim Allowance/Compassionate Allowance, Dearness Relief at the rates sanctioned by the Government shall also be calculated on such Allowances.

Medical Allowances as has been/shall be prescribed for the regular pensioners shall also be applicable in this case.

K.K. Bandyopadhyay Joint Secretary Government of West Bengal

Memo No.178/1(500)-F-(Pen)

Dated, Kolkata the 9th April, 2012

Copy forwarded for information and necessary action to :-

- 1. The Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata-700001.
- 2. The Manager, Reserve Bank of India (Public A/cs Deptt.), 15, N.S. Road, Kolkata-700001.

3	Deptt./Dte.
4.	The Accounts Officer, West Bengal Secretariat, Writers' Buildings, Kolkata–700001.
12.	The Superintendent of Police
13.	The Commissioner
14.	The Sub-Divisional Officer
15.	Pensioners' Association
	Sd/- Illegible
	Assistant Secretary to the
	Covernment of West Rengal

State of Jharkhand & Ors. Vs. Jitendra Kumar Srivastava & Anr.

[Civil Appeal No. 6770 of 2013 arising out of Special Leave Petition (Civil) No.1427 of 2009] [C.A. No. 6771/2013 arising out of SLP(C) No.1428 of 2009]

A. K. Sikri, J.

3

- 1. Leave granted.
- Crisp and short question which arises for consideration in these cases is as to whether, in the absence of any provision in the Pension Rules, the State Government can withhold a part of pension and/or gratuity during the pendency of departmental / criminal proceedings? The High Court has answered this question, vide the impugned judgment, in the negative and hence directed the appellant to release the withheld dues to the respondent. Not happy with this outcome, the State of Jharkhand has preferred this appeal.
- For the sake of convenience we will gather the facts from Civil Appeal arising out of SLP (Civil) No. 1427 of 2009. Only facts which need to be noted, giving rise to the aforesaid questions of law, are the following: The respondent was working in the Department of Animal Husbandry and Fisheries. He joined the said Department in the Government of Bihar on 2.11.1966. On 16.4.1996, two cases were registered against him under various Sections of the Indian Penal Code as well as Prevention of Corruption Act, alleging serious financial irregularities during the years 1990-1991, 1991-1992 when he was posted as Artificial Insemination Officer, Ranchi.

On promulgation of the Bihar Reorganisation Act, 2000, State of Jharkhand (Appellant herein) came into existence and the Respondent became the employee of the appellant State. Prosecution, in respect of the aforesaid two criminal cases against the respondent is pending. On 30th January, 2002, the appellant also ordered initiation of disciplinary action against him. While these proceedings were still pending, on attaining - the age of superannuation, the respondent retired from the post of Artificial Insemination Officer, Ranchi on 31.8.2002.

The appellant sanctioned the release and payment of General Provident Fund on 25.05.2003. Thereafter, on 18.3.2004, the Appellant sanctioned 90 percent provisional pension to the respondent. Remaining 10 percent pension and salary of his suspension period (30.1.2002 to 30.8.2002) was withheld pending outcome of the criminal cases/departmental inquiry against him. He was also not paid leave encashment and gratuity.

Feeling aggrieved with this action of the withholding of his 10 percent of the pension and nonrelease of the other aforesaid dues, the respondent preferred the Writ Petition before the High Court of Jharkhand. This Writ petition was disposed of by the High Court by remitting the case back to the Department to decide the claim of the petitioner for payment of provisional pension, gratuity etc. in terms of Resolution No. 3014 dated 31.7.1980. The appellant, thereafter, considered the representation of the respondent but rejected the same vide orders dated 16.3.2006.

The respondent challenged the rejection by filing another Writ Petition before the High Court.

The said petition was dismissed by the learned Single Judge. The respondent filed Intra Court Appeal which has been allowed by the Division Bench vide the – impugned orders dated 31.10.2007. The Division Bench has held that the question is squarely covered by the full Bench decision of that Court in the case of Dr. Dudh Nath Pandey –Vs- State of Jharkhand and Others. 2007 (4) JCR 1. In the said full Bench Judgement dated 28.8.2007, after detailed discussions on the various nuances of the subject matter, the High Court has held: "To sum up the answer for the two questions are as follows:-

- i. Under Rule 43(a) and 43(b) of Bihar Pension Rules, there is no power for the Government to withhold Gratuity and Pension during the pendency of the departmental proceeding or criminal proceeding. It does not give any power to withhold Leave Encashment at any stage either prior to the proceeding or after conclusion of the Proceeding.
- ii. The circular, issued by the Finance Department, referring to the withholding of the leave encashment would not apply to the present facts of the case as it has no sanctity of law".
- 5. Mr. Amarendra Sharan, the learned Senior Counsel appearing for the petitioner accepted the fact that in so far as the Pension Rules are concerned, there is no provision for withholding a part of pension or gratuity. He, however, submitted that there are administrative instructions which permit withholding of a part of pension and gratuity. His submission was that when the rules are silent on a particular aspect, gap can be filled by the administrative instructions which was well settled legal position, laid down way back in the year 1968 by the Constitution Bench Judgement of this Court in Sant Ram Sharma –Vs- Union of India 1968 (1) SCR 111. He, thus, argued that High Court was committed an error in holding that there was no power with the Government to withhold the part of pension or gratuity, pending disciplinary/criminal proceedings.
- 6. The aforesaid arguments of the learned Senior Counsel based on the judgment in Sant Ram Sharma would not cut any ice in so far as present case is concerned, because of the reason this case has no applicability in the given case. Sant Ram judgment governs the field of administrative law wherein the Constitution Bench laid down the principle that the rules framed by the authority in exercise of powers contained in an enactment, would also have statutory force. Though the administration can issue administrative instructions for the smooth administrative function, such administrative instructions cannot supplant the rules. However, these administrative instructions can supplement the statutory rules by taking care of those situations where the statutory rules by taking care of those situations where the statutory rules are silent. This ratio of that judgment is narrated in the following manner:

"It is true that there is no specific provision in the Rules laying down the principle of promotion of junior or senior grade – officers to selection grade posts. But that does not mean that till statutory rules are framed in this behalf the Government cannot issue administrative instructions regarding the principle to be followed in promotions of the officers concerned to selection grade posts. It is true that Government cannot amend or supersede statutory rules by administrative instructions, but if the rules are silent on any particular point Government can fill up the gaps and supplement the rules and issue instructions not inconsistent with the rules already framed". There cannot be any quarrel on this exposition of law which is well grounded in a series of judgments pronounced post Sant Ran Sharma case as well. However, the question which is posed in the present case is altogether different.

7. It is an accepted position that gratuity and pension are not the bounties. An employee earns these benefits by dint of his long, continuous, faithful and unblemished service. Conceptually it is so lucidly described in D.S. Nakara and Ors. Vs. Union of India; (1983) 1 SCC 305 by Justice D.A. Desai, who spoke for the Bench, in his inimitable style, in the following words: "The approach of the respondents raises a vital and none too easy of answer, question as to why pension is paid. And why was it required to be liberalized? Is the employer, which expression will include even the State, bound to pay pension? Is there any obligation on the employer to provide for the erstwhile employee even after the contract of employment has come to an end and the employee has ceased to render service? What is a pension? What are the goals of pension?

What public interest or purpose, if any, it seeks to serve? If it does seek to serve some public purpose, is it thwarted by such artificial division of retirement pre and post a certain date? We need seek answer to these and incidental questions so as to render just justice between parties to this petition. The antiquated notion of pension being a bounty a gratituous payment depending upon the sweet will or grace of the employer not claimable as a right and, therefore, no right to pension can be enforced through Court has been swept under the carpet by the decision of the Constitution Bench in Deoki Nandan Prasad V. State of Bihar and Ors. [1971] Su. S.C.R. 634 wherein this Court authoritatively ruled that pension is a right and the payment of it does not depend upon the discretion of the Government but is governed by the rules and a Government servant coming within those rules is entitled to claim pension.

It was further held that the grant of pension does not depend upon any one's discretion. It is only for the purpose of quantifying the amount having regard to service and other allied maters that it may be necessary for the authority to pass an order to that effect but the right to receive pension flows to the officer not because of any such order but by virtue of the rules. This view was reaffirmed in State of Punjab and Anr. V. Iqbal Singh (1976) IILLJ 377SC".

- **8.** It is thus hard earned benefit which accrues to an employee and is the nature of "property". This right to property cannot be taken away without the due process of law as per the provisions of Article 300A of the Constitution of India.
- 9. Having explained the legal position, let us first discuss the rules relating to release of Pension. The present case is admittedly governed by Bihar Pension Rules, as applicable to the State of Jharkhand. Rule 43(b) of the said Pension Rules confers power on the State Government to withhold or withdraw a pension or part thereof under certain circumstances. This Rule 43(b) reads as under: "43(b) The State Government further reserve to themselves the right of withholding or withdrawing a pension or any part of it, whether permanently or for specified period, and the right of ordering the recovery from a pension of the whole or part of any pecuniary loss caused to Government if the pensioner is found in departmental or judicial proceeding to have been guilty to grave misconduct, or to have caused pecuniary loss to Government by misconduct or negligence, during his service including service rendered on reemployment after retirement". From the reading of the aforesaid Rule 43(b), following position emerges:-
- i. The State Government has the power to withhold or withdraw pension or any part of it when the pensioner is found to be guilty of grave misconduct either in a departmental proceeding or judicial proceeding.
- ii. This provision does not empower the State to invoke the said power while the departmental proceeding or judicial proceeding are pending.
- iii. The power of withholding leave encashment is not provided under this rule to the State irrespective of the result of the above proceedings.
- iv. This power can be invoked only when the proceedings are concluded finding guilty and not before.
- **10.** There is also a Proviso to Rule 43(b), which provides that :-
- "A. Such departmental proceedings, if not instituted while the Government Servant was on duty either before retirement or during re-employment.
- i. Shall not be instituted save with the sanction of the State Government.
- ii. Shall be in respect of an event which took place not more than four years before the institution of such proceedings.
- iii. Shall be conducted by such authority and at such place or places as the State Government may direct and in accordance with the procedure applicable to proceedings on which an order of dismissal from service may be made:-

- B. Judicial proceedings, if not instituted while the Government Servant was on duty either before retirement or during re-employment shall have been instated in accordance with sub clause (ii) of clause (a) and
- C. The Bihar Public Service Commission, shall be consulted before final orders are passed. It is apparent that the proviso speaks about the institution of proceedings. For initiating proceedings, Rule 43(b) puts some conditions, i.e. Department proceeding as indicated in Rule 43(b), if not instituted while the Government Servant was on duty, then it shall not be instituted except:-
- (a) With the sanction of the Government,-
- (b) It shall be in respect of an event which took place not more than four years before the institution of the proceedings.
- (c) Such proceedings shall be conducted by the enquiry officer in accordance with the proceedings by which dismissal of the services can be made. Thus, in so far as the proviso is concerned that deals with condition for initiation of proceedings and the period of limitation within which such proceedings can be initiated."
- 11. Reading of Rule 43(b) makes it abundantly clear that even after the conclusion of the departmental inquiry, it is permissible for the Government to withhold pension etc. ONLY when a finding is recorded either in departmental inquiry or judicial proceedings that the employee had committed grave misconduct in the discharge of his duty while in his office. There is no provision in the rules for withholding of the pension / gratuity when such departmental proceedings or judicial proceedings are still pending.
- **12.** Right to receive pension was recognized as right to property by the Constitution Bench Judgment of this Court in Deokinandan Prasad Vs. State of Bihar; (1971) 2 SCC 330, as is apparent from the following discussion:
 - "29. The last question to be considered, is, whether the right to receive pension by a Government servant is property, so as to attract Articles 19(1)(f) and 31(1) of the Constitution. This question falls to be decided in order to consider whether the writ petition is maintainable under Article 32. To this aspect, we have already adverted to earlier and we now proceed to consider the same.
 - 30. According to the petitioner the right to receive pension is property and the respondents by an executive order dated June 12, 1968 have wrongfully withheld his pension. That order affects his fundamental rights under Articles 19(1)(f) and 31(1) of the Constitution. The respondents, as we have already indicated, do not dispute the right of the petitioner to get pension, but for the order passed on August 5, 1966. There is only a bald averment in the counter affidavit that no question of any fundamental right arises for consideration. Mr. Jha, learned counsel for the respondents, was not prepared to take up the position that the right to receive pension cannot be considered to be property under any circumstances. According to him, in this case, no order has been passed by the State granting pension. We understood the learned counsel to urge that if the State had passed an order granting pension and later on resiles from that order, the latter order may be considered to affect the petitioner's right regarding property so as to attract Articles 19(1)(f) and 31(1) of the Constitution.
 - 31. We are not inclined to accept the contention of the learned counsel for the respondents. By a reference to the material provisions in the Pension Rules, we have already indicated that the grant of pension does not depend upon an order being passed by the authorities to that effect. It may be that for the purposes of quantifying the amount having regard to the period of service and other allied matters, it may be necessary for the authorities to pass an order to that effect, but the right to receive pension flows to an officer not because of the said order but by virtue of the Rules. The Rules, we have already pointed out, clearly recognise the right of persons like the petitioner to receive pension under the circumstances mentioned therein.

- 32. The question whether the pension granted to a public servant is property attracting Article 31(1) came up for consideration before the Punjab High Court in Bhagwant Singh V. Union of India A.I.R. 1962 Pun 503. It was held that such a right constitutes "property" and any interference will be a breach of Article 31(1) of the Constitution. It was further held that the State cannot by an executive order curtail or abolish altogether the right of the public servant to receive pension. This decision was given by a learned Single Judge. This decision was taken up in Letters Patent Appeal by the Union of India. The Letters Patent Bench in its decision in Union of India Vs. Bhagwant Singh I.L.R. 1965 Pun 1 approved the decision of the learned Single Judge. The Letters Patent Bench held that the pension granted to a public servant on his retirement is "property" within the meaning of Article 31(1) of the Constitution and he could be deprived of the same only by an authority of law and that pension does not cease to be property on the mere denial or cancellation of it. It was further held that the character of pension as "property" cannot possibly undergo such mutation at the whim of a particular person or authority.
- 33. The matter again came up before a Full Bench of the Punjab and Haryana High Court in K.R. Erry v. The State of Punjab I.L.R. 1967 P & H 278. The High Court had to consider the nature of the right of an officer to get pension. The majority quoted with approval the principles laid down in the two earlier decisions of the same High Court, referred to above, and held that the pension is not to be treated as a bounty payable on the sweet will and pleasure of the Government and that the right to superannuation pension including its amount is a valuable right vesting in a Government servant. It was further held by the majority that even though an opportunity had already been afforded to the officer on an earlier occasion for showing cause against the imposition of penalty for lapse or misconduct on his part and he has been found guilty, nevertheless, when a cut is sought to be imposed in the quantum of pension payable to an officer on the basis of misconduct already proved against him, a further opportunity to show cause in that regard must be given to the officer.

This view regarding the giving of further opportunity was expressed by the learned Judges on the basis of the relevant Punjab Civil Service Rules. But the Learned Chief Justice in his dissenting judgment was not prepared to agree with the majority that under such circumstances a further opportunity should be given to an officer when a reduction in the amount of pension payable is made by the State. It is not necessary for us in the case on hand, to consider the question whether before taking action by way of reducing or denying the pension on the basis of disciplinary action already taken, a further notice to show cause should be given to an officer. That question does not arise for consideration before us.

Nor are we concerned with the further question regarding the procedure, if any, to be adopted by the authorities before reducing or withholding the pension for the first time after the retirement of an officer. Hence we express no opinion regarding the views expressed by the majority and the minority Judges in the above Punjab High Court decision, on this aspect. But we agree with the view of the majority when it has approved its earlier decision that pension is not a bounty payable on the sweet will and pleasure of the Government and that, on the other hand, the right to pension is a valuable right vesting in a government servant.

- 34. This Court in State of Madhya Pradesh v. Ranojirao Shinde and Anr. MANU/SC/0030/1968:[1968] 3 SCR489 had to consider the question whether a "cash grant" is "property" within the meaning of that expression in Articles 19(1)(f) and 31(1) of the Constitution. This Court held that it was property, observing "it is obvious that a right to sum of money is property".
- 35. Having due regard to the above decisions, we are of the opinion that the right of the petitioner to receive pension is property under Article 31(1) and by a mere executive order the State had no power to withhold the same. Similarly, the said claim is also property under Article 19(1)(f) and it is not saved by Sub-article (5) of Article 19. Therefore, it follows that the order dated June 12, 1968 denying the petitioner right to receive pension affects the

fundamental right of the petitioner under Articles 19(1)(f) and 31(1) of the Constitution, and as such the writ petition under Article 32 is maintainable. It may be that under the Pension Act (Act 23 of 1871) there is a bar against a civil court entertaining any suit relating to the matters mentioned therein. That does not stand in the way of a Writ of Mandamus being issued to the State to properly consider the claim of the petitioner for payment of pension according to law".

- 13. In State of West Bengal Vs. Haresh C. Banerjee and Ors. (2006) 7 SCC 651, this Court recognized that even when, after the repeal of Article 19(1)(f) and Article 31(1) of the Constitution vide Constitution (Forty-Fourth Amendment) Act, 1978 w.e.f. 20th June, 1979, the right to property was no longer remained a fundamental right, it was still a Constitutional right, as provided in Article 300A of the Constitution. Right to receive pension was treated as right to property. Otherwise, challenge in that case was to the vires of Rule 10(1) of the West Bengal Services (Death-cum-Retirement Benefit) Rules, 1971 which conferred right upon the Governor to withhold or withdraw a pension or any part thereof under certain circumstances and the said challenge was repelled by this Court. Fact remains that there is an imprimature to the legal principle that the right to receive pension is recognized as a right in "property".
- 14. Article 300A of the Constitution of India reads as under :"300A. Persons not to be deprived of property save by authority of law. No person shall be deprived of his property save by authority of law." Once we proceed on that premise, the answer to the question posed by us in the beginning of this judgment becomes too obvious. A person cannot be deprived of this pension without the authority of law, which is the Constitutional mandate enshrined in Article 300A of the Constitution. It follows that attempt of the appellant to take away a part of pension or gratuity or even leave encashment without any statutory provision and under the umbrage of administrative instruction cannot be countenanced.
- 15. It hardly needs to be emphasized that the executive instructions are not having statutory character and, therefore, cannot be termed as "law" within the meaning of aforesaid Article 300A. On the basis of such a circular, which is not having force of law, the appellant cannot withhold even a part of pension or gratuity. As we noticed above, so far as statutory rules are concerned, there is no provision for withholding pension or gratuity in the given situation. Had there been any such provision in these rules, the position would have been different.
- **16.** We, accordingly, find that there is no merit in the instant appeals as the impugned order of the High Court is without blemish. Accordingly, these appeals are dismissed with costs quantified at Rs.10,000/- each.

J [K.S. Radhakrishnan] J. [A.K. Sikri] New Delhi August 14, 2013