



Govt. of India
Ministry of Finance
O/o the Pr. Chief Controller of Accounts
Central Board of Indirect Taxes and Customs
(Expenditure Coordination Section)
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Pr.CCA/CBIC/Expdr/Circular/2024-25/45/176

Dated:- 02/9/2024

OFFICE MEMORANDUM

Sub :- Processing of Pension Cases as per the time-line prescribed in CCS (Pension) Rules, 2021

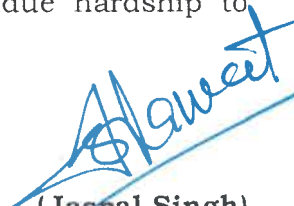
It has been observed that the finalization of pension cases is not as per the timelines prescribed in the CCS (Pension) Rules 2021, which is causing undue hardship for pensioners. As per the CCS (Pension) Rules 2021, it is mandatory to process pension cases within the stipulated timelines to ensure timely payment of pensions to retirees. The rules prescribe the following timelines:

1. The process of verification of service and other preparatory work should be undertaken one year before a government servant is due to retire on superannuation.
2. The government servant should submit the forms six months before retirement to the Head of the Office.
3. The Head of the Office should send the pension case to the PAO four months before retirement.
4. The PAO should issue the PPO (Pension Payment Order) and send it to the CPAO (Central Pension Accounting Office) one month before retirement.

The rules also provide for the sanction of provisional pensions in cases where a government servant is likely to retire before the finalization of their pension and gratuity.

To ensure timely payment of retirement dues in all cases, all the PAOs are directed to circulate the timelines for processing pension cases of employees to the HOOs, as per the Annexure. It must be ensured that PAOs as well as HOO of department strictly adhere to the timeline and process pension cases expeditiously to mitigate undue hardship to retirees.

This issues with the approval of the Competent Authority.


(Jaspal Singh)
Sr. Accounts Officer

Encl:- Annexure.

To,

1. Dy.CA, O/o CA (WZ), CBIC, Mumbai.
2. Dy.CA, O/o DCA(EZ), CBIC, Kolkata.
3. Dy. CA, O/o DCA (SZ), CBIC, Chennai.
4. All PAOs of North Zone.
5. Sr.AO of ITD to upload the OM on ARPIT Portal.

TIMELINE FOR PROCESSING PENSION CASES IN R/O EMPLOYEES RETIRING DURING THE YEAR 2024 AND 2025

S.No.	Name of the Pensioner	Date of retirement	Date of submission of documents by pensioner to HoO (Six months before the retirement)	Submission of pension case by HoO to PAO (Not more than 4 months)	Finalization of pension by PAO and sending the same to CPAO (1 month before the retirement date)	Remarks, if any
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