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3. विनिधान.- (i) ऐसा निर्धारिती, जो केंद्रीय सरकार का कर्मचारी है, ऐसे विनिर्दिष्ट खाते में अभिदाय करेगा जिसे इस स्कीम के प्रारंभ की तारीख को या उसके पश्चात् इस संबंध में प्राधिकारी द्वारा जारी परिचालनात्मक मार्गदर्शी सिद्धांतों के साथ पठित इस स्कीम के उपबंधों के अनुसार प्राधिकारी द्वारा क्रियाशील किया गया है।

(ii) विनिर्दिष्ट खाते को क्रियाशील करने के लिए अभिदाय की न्यूनतम रकम एक हजार रुपए होगी और पश्चातवर्ती अभिदाय की न्यूनतम रकम दो सौ पचास रुपए होगी।

4. परिबंधन अवधि.- इस स्कीम के अधीन किए गए अभिदाय की विनिर्दिष्ट खाते में रकम के जमा किए जाने की तारीख से तीन वर्ष की परिबंधन अवधि होगी।

5. अंतरणीयता.- विनिर्दिष्ट खाते में किए गए अभिदाय को परिबंधन अवधि के दौरान समनुदेशित किए जाने, गिरवी किए जाने या आडमानित किए जाने के लिए अनुज्ञात नहीं किया जाएगा।

[अधिसूचना सं. 45 /2020/फा. सं. 370142/26/2019-टीपीएल]

गुदरून नेहार, निदेशक (कर नीति और विधान)

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 7th July, 2020

S.O. 2232(E).—*In exercise of the powers conferred by clause* (xxv) *of sub-section (2) of section 80C of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following scheme, namely:—*

1. Short title and commencement.-(1) This scheme may be called the National Pension Scheme Tier II- Tax Saver Scheme, 2020.

(2) It shall come into force from the date of its publication in the Official Gazettee.

2. Definitions. - (1) In this scheme, unless the context otherwise requires,—

(a) "Act" means the Income-tax Act, 1961 (43 of 1961);

(b) "authority" means the Pension Fund Regulatory and Development Authority established under sub-section (1) of section 3 of the Pension Fund Regulatory and Development Authority Act,2013 (23 of 2013);

(c) "investment" means contribution in an specified account by the Central Government employee in accordance with the scheme;

(2) The words and expressions used herein and not defined but defined in the Act shall have the same meaning as respectively, assigned to them in the Act.

3. Investment.- (i) The assessee, being a Central Government employee, shall make contribution to the specified account which has been activated by the authority in accordance with the provisions of this scheme read with the operational guidelines, if any, issued by the authority in this regard on or after the date of commencement of this scheme.

(ii) The minimum amount of contribution to activate the specified account shall be one thousand rupees and minimum amount of subsequent contribution shall be two hundred and fifty rupees.

4. Lock- in-period.-The contribution made under this scheme shall have a lock in period of three years from the date of credit of amount to the specified account.

5. Transferability.-The contribution made to the specified account shall not be permitted to be assigned, pledged or hypothecated during the lock-in-period.

[Notification No. 45 /2020/F. No.370142/26/2019-TPL]

GUDRUN NEHAR, Director Tax Policy and Legislation)

Uploaded by Dte. of Printing at Government of India Press, Ring Road, Mayapuri, New Delhi-110064
and Published by the Controller of Publications, Delhi-110054.