



भारतीय लेखापरीक्षा और लेखा विभाग  
महालेखाकार का कार्यालय  
(लेखा एवं हकदारी)-I, महाराष्ट्र



INDIAN AUDIT & ACCOUNTS DEPARTMENT  
OFFICE OF THE ACCOUNTANT GENERAL  
(ACCOUNTS & ENTITLEMENT)-I, MAHARASHTRA

2 गी मॉडल, प्रतिष्ठा भवन, न्यु मंगल लाईन्स, 101, महर्षी करवे रोड, चर्चगट,  
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पंजीकृत डाक

Date: 21/09/2023

संख्या - पी.ए. I/शासकीय/जी.आर. सं.P/23/Govt/61286724/Kerala/Ch.5/जा.सं. 61149653

सेवा में,

1. सभी खजाना कार्यालय,
2. वेतन एवं लेखा अधिकारी,  
लेखा-को भवन, ए विंग,  
बांद्रा-कुर्ला संकुल, बांद्रा पूर्व,  
मुंबई-400 051.

विषय:—1) **Implementation of Second National Judicial Pay Commission Pension structure as appended to the Hon'ble Supreme Court Order dated 19/05/2023 to the Retired Judicial Officers of Subordinate Judiciary.**

संदर्भ —1) **Govt. of Kerala, Finance (Pension-B) Deptt. Order G.O. (P) No.109/2023/Fin, dated 16/07/2023. 2) O/o The Accountant General (A&E) Kerala. Thiruvananthapuram letter No. PM/2/6-17(A)/23-24/593 dated 18/08/2023.**

महोदय,

उपरनिर्दिष्ट पत्र की एक प्रति इसके साथ भेजी जा रही है, जो महालेखाकार का कार्यालय (लेखा व हकदारी) Kerala, Thiruvananthapuram के पत्र संख्या **PM/2/6-17(A)/23-24/593** दिनांक **18/08/2023** द्वारा प्राप्त हुआ है।

2. संलग्न जी.आर. के अनुसार कृपया इस संबंध में आवश्यक कार्रवाई करें। सभी खजाना अधिकारियों से अनुरोध है कि उनके नियंत्रण के अंतर्गत आने वाले तथा उन सभी उप खजाना कार्यालयों को इस जी.आर./परिपत्र की प्रति भेजें। क्योंकि उन्हें अलग से जी.आर. नहीं भेजा गया है  
*Retired Judicial officers*
3. सभी **Kerala** सरकार के पेंशन धारकों को सूचित करने के लिए परिपत्र की एक प्रति कृपया सूचना पट्ट पर दर्शायें।
4. **The said Orers have been uploaded on this office website i.e.cag.gov.in/ae/mumbai/en**  
कृपया इस परिपत्र की पावती भेजें।

भवदीय,  
कु. जो. कर्जा

वरिष्ठ लेखा अधिकारी/पी.ए. I

संख्या - पी.ए. I/शासकीय/जी.आर. सं.P/23/Govt/61286724/Kerala/Ch.5/जा.सं.

1. कार्यालय, महालेखाकार (लेखा व हकदारी)-II, महाराष्ट्र, नागपुर-440 001 (पेंशन विविध अनुभाग)
2. निदेशक, खजाना एवं लेखा, महाराष्ट्र सरकार, मुंबई.
3. उपनिदेशक, खजाना एवं लेखा, पुणे विभाग, पुणे.
4. उपनिदेशक, खजाना एवं लेखा, नागपुर विभाग, नागपुर.
5. उपनिदेशक, खजाना एवं लेखा, नाशिक विभाग, नाशिक
6. उपनिदेशक, खजाना एवं लेखा, औरंगाबाद विभाग, औरंगाबाद.
7. उपनिदेशक, खजाना एवं लेखा, अमरावती. विभाग, अमरावती.
8. निवासी लेखापरीक्षा अधिकारी, वेतन एवं लेखा अधिकारी, बांद्रा पूर्व, मुंबई-400 051.
9. The Directorate of Accounts and Treasuries, New Administrative Building, 5<sup>th</sup> Floor, Computer Section, Opp. Mantralaya - 32.
10. महालेखाकार का कार्यालय (लेखा व हकदारी) , Kerala, Thiruvananthapuram—695 001 के पत्र संख्या पत्र संख्या **PM/2/6-17(A)/23-24/593** दिनांक **18/08/2023**.





**GOVERNMENT OF KERALA**  
**Abstract**

Pension - Implementation of Second National Judicial Pay Commission Pension structure as appended to the Hon'ble Supreme Court Order dated 19.05.2023 to the Retired Judicial Officers of Subordinate Judiciary - Orders Issued.

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**FINANCE [PENSION-B] DEPARTMENT**

**G.O.(Ms)No.109/2023/FIN      Dated, Thiruvananthapuram, 16-07-2023**

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- Read:- (1) Order of Hon'ble Supreme Court dated 09.05.2017 in WP(C)No.643/2015.  
 (2) Order of Hon'ble Supreme Court dated 27.07.2022 in WP(C)No.643/2015.  
 (3) G.O.(Ms)No.265/2022/HOME Dated 22.12.2022.  
 (4) Order of Hon'ble Supreme Court dated 19.05.2023 in WP(C)No.643/2015 in SLP(C) Nos. 6471-6473/2020.

**ORDER**

The Hon'ble Supreme Court as per the order read first above had appointed a Committee to study the matter regarding the pay and allowances of judicial officers. The Committee forwarded the Report of the Second National Judicial Pay Commission (SNJPC) containing the recommendations on Pay, Pension and Allowances of the District Judiciary (in 5 volumes). The Hon'ble Supreme Court as per the order read second above, accepted the pay structure recommended by Second National Judicial Pay Commission (SNJPC) and directed that said pay structure should be implemented with effect from 01.01.2016.

In compliance of the directions of the Hon'ble Apex Court, Government had revised the Pay and Allowances of serving Judicial Officers as per the Government Order read third above. Pursuant to this order and the Order of Hon'ble Apex Court read 4th above, Government are now pleased to issue the following orders revising the pensionary benefits of the retired Judicial Officers with effect from 01.01.2016 as follows:



- (a) In the case of those who retired on or after 01.01.2016, the present system of computation of pension/family pension (@ 50% / 30% of the last drawn pay at the time of retirement) shall be continued.
- (b) In the case of those who retired/expired prior to 01.01.2016, their pension will be revised in accordance with the principles laid down herein
- (i) Consolidated Pension = Existing Basic Pension (as on 31.12.2015) x 2.81
  - (ii) Minimum Assured Pension = 50% of revised entry level pay of their respective post (see Annexure)
  - (iii) Revised Pension = (i) or (ii) whichever is higher.
- (c) In the case of those who retired/expired prior to 01.01.2016, their family pension shall be revised in accordance with the principles laid down herein
- (i) Consolidated Family Pension = Existing Basic Family Pension (as on 31.12.2015) x 2.81
  - (ii) Minimum Assured Family Pension = 30% of revised entry level pay of their respective post (see Annexure)
  - (iii) Revised Family Pension = (i) or (ii) whichever is higher.
- (d) The additional quantum of pension/family pension shall be made available to the Judicial officers on completion of age of and at the rates specified below. This benefit of additional pension shall be available to all eligible pensioners/family pensioners w.e.f. 01.01.2016

Age of Pensioner/Family pensioner	Additional Quantum of pension/family pension
75-80 years	20%
80-85 years	30%
85-90 years	40%
90-95 years	60%
95-100 years	80%
On completion of 100 years	100%

*The expression 'years' in the above table shall mean completed years.*

- (e) The ceiling of maximum amount of DCRG will be raised from 10 lakh to 20 lakh w.e.f 01.01.2016. In the case of officers who have retired on or after 01.01.2016 and paid retirement gratuity as per pre-revised pay and the maximum limit at that time, the differential gratuity payable on account of revision of pay shall be paid subject to the revised maximum limit.



(f) The death gratuity will be payable as per the following table:

Length of service	Rate of Death Gratuity
Less than one year	2 times of monthly emoluments
One year or more but less than 5 years	6 times of monthly emoluments
5 years or more but less than 11 years	12 times of monthly emoluments
11 years or more but less than 20 years	20 times of monthly emoluments
20 years or more	Half month of emoluments for every completed six monthly period of qualifying service subject to a maximum of 33 times of emoluments.

(g) The existing rate of 50% of the basic pension for commutation of pension will continue. The entitlement to commute pension admissible on revised pay is applicable in the case of retirement on or after 01.01.2016. Considering the recommendation of SNJPC, the Commutation Factor shall be fixed as 8.194 from 01.01.2016 and the existing restoration period of 15 years will be continued.

(h) Dearness relief at central rates sanctioned by the State Government from time to time will be applicable to the pensioners/family pensioners.

DR %	w.e.f
0	01.01.2016
2	01.07.2016
4	01.01.2017
5	01.07.2017
7	01.01.2018
9	01.07.2018
12	01.01.2019
17	01.07.2019
31	01.07.2021
34	01.01.2022
38	01.07.2022



(i) **National Pension Scheme:-** The Hon'ble Supreme Court has ordered to consider recommendation at a later stage and not ordered to include judicial officers under old pension scheme. Considering that Government of Kerala have made National Pension Scheme mandatory for all appointments made on or after 01.04.2013, the Judicial Officers who entered into service on or after 01.04.2013 shall be included in the National Pension Scheme subject to the further orders of Hon'ble Supreme Court in WP(C)No.643/2015.

(j) **Date of effect of Arrears:-**

1. The revised pension/family pension will be granted in cash w.e.f 01.07.2023.
2. The arrears of revision of pension, additional pension, gratuity and other retirement benefits will be paid in three installments each at 25% on 31.08.2023, another 25% on 31.10.2023, and the remaining 50% on 31.12.2023.
3. The arrears of commutation of pension will be paid as lump sum on 31.12.2023.
4. In the event of death, the entire arrears on account of revision of pension, family pension, DCRG, Commutation as the case may be, not to drawn by the pensioner/family pensioner till the date of death will be paid as lump sum to the nominee/legal heirs of the pensioners/family pensioners.

(k) **Authorization:-**

1. In the case of pensioners who retired on or after 01.01.2016, their pension and arrears of revised pension/other retirement benefit shall be authorized by Accountant General (A&E). After the authorization, the treasury concerned will disburse the revised pension and arrears as detailed above.
2. In the case of pensioners who retired prior to 01.01.2016, their pension/family pension shall be revised by the concerned treasury officers and revised pension/family pension and arrears shall be disbursed as detailed above.

(By order of the Governor)

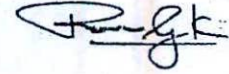
**SANJAY M. KAUL**

**SECRETARY TO GOVERNMENT**

To

- (1) The Principal Accountant General (A&E), Kerala, Thiruvananthapuram
- (2) The Accountant General (Audit-II), Kerala, Thiruvananthapuram
- (3) The Registrar General, High Court of Kerala.
- (4) The Advocate General, Kerala, Ernakulam.
- (5) The Home (C) Department (Vide U.O(f)No.HOME-C3/119/2023-HOME)
- (6) The Nodal Officer, [www.finance.kerala.gov.in](http://www.finance.kerala.gov.in) for publishing in the website.
- (7) The Information Officer, Web & New Media.
- (8) Stock file/Office Copy (E-2453517)

Forwarded/By Order



Section Officer



Is. No. 2004  
EDP(S)

ANNEXURE

	Civil Judge (Jr. Division) Entry Level	Judge (Jr. Division) I Stage ACF	Civil Judge (Jr. Division) II Stage ACP / Civil Judge (Sr. Division) Entry Level	Civil Judge (Sr. Division) I Stage AC	Civil Judge (Sr. Division) II Stage ACP/ District Judge (Entry Level)	District Judges (Selection Grade)	District Judges (Super Time Scale)
Existing Pay scale	27700 - 44700	33090 - 45850	39530 - 54010	43690 - 56470	51550 - 63070	57700 - 70290	70290 - 76450
Level	J-1	J-2	J-3	J-4	J-5	J-6	J-7
Revised Entry Level Pay	77840	92960	111000	122700	144840	163030	199100