

LOK SABHA
THE FINANCE BILL, 2025
(As introduced in Lok Sabha)

Notice of Amendments

| Sl. No. | Name of Member and text of Amendment | Clause No. |
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SMT. NIRMALA SITHARAMAN:

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| 25. | Page 25, for lines 6 to 9, substitute— | 3 |
| | ‘(i) for sub-clause (b), the following sub-clause shall be substituted, namely:— | |
| | “(b) any securities held by— | |
| | (i) a Foreign Institutional Investor which has invested in such securities in accordance with the regulations made under the Securities and Exchange Board of India Act, 1992; or | 15 of 1992. |
| | (ii) an investment fund specified in clause (a) of <i>Explanation 1</i> to section 115UB which has invested such securities in accordance with the provisions of the regulations made under the Securities and Exchange Board of India Act, 1992 or under the International Financial Services Centres Authority Act, 2019;”. | 15 of 1992. 50 of 2019. |
| 26. | Page 26, after line 26, insert— | 5 |
| | ‘(i) the words “or indirectly” shall be omitted;’. | |
| 27. | Page 27, omit lines 4 to 6. | 5 |
| 28. | Page 27, for lines 10 and 11, substitute— | 6 |
| | ‘(a) in clause (4D), in the <i>Explanation</i> ,— | |
| | (i) in clause (aa), for the figures “2025”, the figures “2030” shall be substituted; | |
| | (ii) in clause (c),— | |
| | (A) in sub-clause (i), in item (I), for sub-item (b), the following sub-item shall be substituted, namely:— | |
| | “(b) which has been granted a certificate as a retail scheme or an Exchange Traded Fund and satisfies the conditions laid down for such schemes or funds under the International Financial Services Centres Authority (Fund Management) Regulations, 2022, made under the International Financial Services Centres Authority Act, 2019.”; | 50 of 2019. |
| | (B) in sub-clause (ii), in item (I), for the figures “2025”, the figures “2030” shall be substituted.’. | |

*The President has in pursuance of clauses (1) and (3) of article 117 and clause (1) of article 274 of the Constitution recommended to Lok Sabha the moving of the amendments.

P.T.O.

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| 29. | Page 27, <i>after</i> line 12, <i>insert</i> — (i) in sub-clause (ii), after the words “offshore derivative instruments”, the words “or over-the-counter derivatives” shall be inserted;’. | 6 | | |
| 30. | Page 28, line 15, <i>omit</i> “intermediary”. | 6 | | |
| 31. | Page 28, line 19, <i>omit</i> “intermediary”. | 6 | | |
| 32. | Page 28, line 20, <i>for</i> “(s)”, <i>substitute</i> “(k)”. | 6 | | |
| 33. | Page 29, <i>after</i> line 22, <i>insert</i> — (i) in clause (50), after the long line and before <i>Explanation</i> 1, the following proviso shall be inserted with effect from the 1st day of April, 2025, namely:— “Provided that the provisions of this clause shall not apply to any income of the previous year relevant to the assessment year beginning on or after the 1st day of April, 2026.”’. | 6 | | |
| 34. | Page 31, <i>after</i> line 23, <i>insert</i> — “Provided that the provisions of section 44DA or section 115A shall not apply in respect of the amounts referred to in this sub-section.”. | 11 | | |
| 35. | Page 32, line 5, <i>after</i> “Fund”, <i>insert</i> “or a certificate as a retail scheme or as an Exchange Traded Fund”. | 13 | | |
| 36. | Page 32, <i>omit</i> lines 13 to 17. | 13 | | |
| 37. | Page 35, line 11, <i>for</i> “first”, <i>substitute</i> “the”. | 20 | | |
| 38. | Page 37, <i>after</i> line 42, <i>insert</i> — <table border="1"><tr><td>Amendment of section 113.</td><td>‘22A. In section 113 of the Income-tax Act, after the word “total”, the word “undisclosed” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of September, 2024.’.</td></tr></table> | Amendment of section 113. | ‘22A. In section 113 of the Income-tax Act, after the word “total”, the word “undisclosed” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of September, 2024.’. | New clause 22A. |
| Amendment of section 113. | ‘22A. In section 113 of the Income-tax Act, after the word “total”, the word “undisclosed” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of September, 2024.’. | | | |
| 39. | Page 41, line 29, <i>for</i> “clause (a)”, <i>substitute</i> “the opening portion”. | 37 | | |
| 40. | Page 42, <i>after</i> line 31, <i>insert</i> — | New clause 40A. | | |

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| | Amendment of section 143. | <p>'40A. In section 143 of the Income-tax Act, in sub-section (1), in clause (a), after sub-clause (ii), the following sub-clause shall be inserted with effect from the 1st day of April, 2025, namely:—</p> <p>“(iia) any such inconsistency in the return, with respect to the information in the return of any preceding previous year, as may be prescribed;”.</p> | |
| 41. | Page 44, for lines 18 to 27, substitute— | | 47 |
| | Amendment of section 158BA. | <p>'47. In section 158BA of the Income-tax Act, with effect from the 1st day of September, 2024,—</p> <p>(a) in the marginal heading, for the words “total income”, the words “total undisclosed income” shall be substituted and shall be deemed to have been substituted;</p> <p>(b) in sub-section (1), for the words “total income”, the words “total undisclosed income” shall be substituted and shall be deemed to have been substituted;</p> <p>(c) in sub-section (4), for the word “pending”, the words “required to be made” shall be substituted and shall be deemed to have been substituted;</p> <p>(d) in sub-section (5), for the words “the assessment or reassessment relating to any assessment year”, the words “the assessment or reassessment or recomputation or reference or order relating to any assessment year” shall be substituted and shall be deemed to have been substituted;</p> <p>(e) in sub-section (7), for the words “total income”, the words “total undisclosed income” shall be substituted and shall be deemed to have been substituted.’.</p> | |
| 42. | Page 44, for lines 28 to 40, substitute— | | 48 |
| | Amendment of section 158BB. | <p>'48. In section 158BB of the Income-tax Act, with effect from the 1st day of September, 2024,—</p> | |

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| | <p>(A) in the marginal heading, for the words "total income", the words "total undisclosed income" shall be substituted and shall be deemed to have been substituted;</p> <p>(B) for sub-section (1), the following sub-sections shall be substituted and shall be deemed to have been substituted, namely:—</p> <p>“(1) The total undisclosed income referred to in sub-section (1) of section 158BA of the block period shall be the aggregate of the following, namely:—</p> <p>(a) undisclosed income declared in the return furnished under section 158BC;</p> <p>(b) undisclosed income determined by the Assessing Officer under sub-section (2).</p> <p>(1A) The following income shall not be included in the total undisclosed income of the block period, namely:—</p> <p>(a) the total income determined under sub-section (1) of section 143 or assessed under section 143 or section 144 or section 147 or section 153A or section 153C or assessed earlier under clause (c) of sub-section (1) of section 158BC or sub-section (4) of section 245D, prior to the date of initiation of the search or the date of requisition, in respect of any of the previous year comprising the block period;</p> <p>(b) the total income declared in the return of income filed under section 139 or in response to a notice under sub-section (1) of section 142, prior to the date of initiation of the search or the date of requisition, in respect of any of the previous year comprising the block period, and not covered under clause (a);</p> <p>(c) the income computed by the assessee, in respect of—</p> <p>(i) a previous year, where such previous year has ended and the due date for furnishing the return for such year has not expired prior to the date of initiation of the search or the date of requisition, on the basis</p> | |

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| | <p>of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course before the date of initiation of search or the date of requisition;</p> <p>(ii) the period commencing from the 1st day of April of the previous year in which the search is initiated or requisition is made and ending on the day immediately preceding the date of initiation of search or requisition, on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course for such period on or before the day immediately preceding the date of initiation of search or the date of requisition;</p> <p>(iii) the period commencing from the date of initiation of the search or the date of requisition and ending on the date of the execution of the last of the authorisations for search or requisition, on the basis of entries relating to such income or transactions as recorded in the books of account and other documents maintained in the normal course for such period on or before the date of the execution of the last of the authorisations:</p> <p>Provided that where the Assessing Officer is of the opinion that any part of the income as computed by the assessee under this clause is undisclosed, he may recompute such income;</p> <p>(d) the total income referred to in sub-section (5) of section 115A or section 115G or sub-section (1) of section 194P.”;</p> <p>(C) in sub-section (2), the words, brackets, figures and letters “forming part of the total income referred to in sub-section (1) of section 158BA,” shall be omitted and shall be deemed to have been omitted;</p> <p>(D) for sub-section (3), the following sub-section shall be substituted and shall be deemed to have been substituted, namely:—</p> | |

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| | | <p>“(3) Where any income required to be determined as a result of search or requisition of books of account or other documents and any other material or information as are either available with the Assessing Officer or come to his notice during the course of proceedings under this Chapter, or determined on the basis of entries relating to such income or transactions as recorded in books of account and other documents maintained in the normal course on or before the date of the execution of the last of the authorisations, relates to any international transaction or specified domestic transaction referred to in section 92CA, pertaining to the period beginning from the 1st day of April of the previous year in which last of the authorisations was executed and ending with the date on which last of the authorisations was executed, such income shall not be considered for the purposes of determining the total undisclosed income of the block period and such income shall be considered in the assessment made under the other provisions of this Act.”;</p> <p>(E) for sub-section (5), the following sub-section shall be substituted and shall be deemed to have been substituted, namely:—</p> <p>“(5) The tax referred to in sub-section (7) of section 158BA shall be charged on the total undisclosed income determined in the manner specified in sub-section (1).”;</p> <p>(F) sub-section (6) shall be omitted and shall be deemed to have been omitted.’.</p> | |
| 43. | Page 45, <i>omit</i> lines 1 to 42. | | 48 |
| 44. | Page 46, <i>omit</i> lines 1 to 22. | | 48 |
| 45. | Page 46, <i>after</i> line 22, <i>insert</i> — | | New clauses 48A and 48B. |
| | Amendment of section 158BC. | <p>‘48A. In section 158BC of the Income-tax Act, in sub-section (1), with effect from the 1st day of September, 2024, —</p> <p>(A) in clause (a), —</p> | |

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| | <p>(i) the words "total income, including the" shall be omitted and shall be deemed to have been omitted;</p> <p>(ii) after the fourth proviso, the following proviso shall be inserted and shall be deemed to have been inserted, namely:—</p> <p>“Provided also that the time allowed for furnishing a return under this clause may be extended by a further period of thirty days, where—</p> <p>(i) in respect of a previous year immediately preceding the previous year in which the search is initiated or requisition is made, the due date for furnishing the return has not expired prior to the date of initiation of such search or requisition;</p> <p>(ii) the assessee was liable for audit under section 44AB for such previous year;</p> <p>(iii) the accounts (maintained in normal course) of such previous year have not been audited on the date of issuance of such notice; and</p> <p>(iv) the assessee requests in writing for extension of time for furnishing such return to get such accounts audited;”;</p> <p>(B) in clause (b), for the words "total income including the undisclosed income", the words "total undisclosed income" shall be substituted and shall be deemed to have been substituted;</p> <p>(C) in clause (c),—</p> <p>(i) for the words "total income", the words "total undisclosed income" shall be substituted and shall be deemed to have been substituted;</p> <p>(ii) second proviso shall be omitted and shall be deemed to have been omitted.</p> | |
| | <p>Substitution of new section for</p> <p>48B. For section 158BD of the Income-tax Act, the following section shall be substituted and shall be</p> | |

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| | <p>section 158BD.</p> <p>Undisclosed income of any other person.</p> <p>deemed to have been substituted with effect from the 1st day of September, 2024,—</p> <p>“158BD. Where the Assessing Officer is satisfied that any undisclosed income belongs to or pertains to or relates to any person (herein referred to as the “other person”), other than the person (herein referred to as the “specified person” for the purposes of this section) with respect to whom search was initiated under section 132 or requisition was made under section 132A, then any money, bullion, jewellery, virtual digital asset or other valuable article or thing or any books of account or other documents seized or requisitioned or any other material or information relating to the aforesaid undisclosed income shall be handed over to the Assessing Officer having jurisdiction over such other person and that Assessing Officer shall proceed under section 158BC against such other person and the provisions of this Chapter shall apply accordingly:</p> <p>Provided that,—</p> <p>(a) where there is one specified person relevant to such other person, the block period for such other person shall be the same as that for the specified person; and</p> <p>(b) where there is more than one specified persons relevant to such other person, the block period for such other persons shall be the same as that for the specified person in whose case the block period ends on a later date:</p> <p>Provided further that in case of such other person, for the purposes of abatement under sub-sections (2) and (3) of section 158BA, the reference to the date of initiation of the search under section 132 or making of requisition under section 132A shall be construed as reference to the date on which such money, bullion, jewellery, virtual digital asset or other valuable article or thing or any books of account or other documents seized or requisitioned or any other material or information relating to the aforesaid undisclosed income were received by the Assessing Officer having jurisdiction over such other person.”.</p> | |

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| 46. | Page 46, for lines 23 to 39, <i>substitute</i> — | | 49 |
| | Amendment of section 158BE. | <p>‘49. In section 158BE of the Income-tax Act, with effect from the 1st day of September, 2024—</p> <p>(a) in sub-section (1),—</p> <p>(i) for the word “month”, the word “quarter” shall be substituted and shall be deemed to have been substituted;</p> <p>(ii) in the proviso, for the words “total income”, the words “total undisclosed income” shall be substituted and shall be deemed to have been substituted;</p> <p>(iii) after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted, namely:—</p> <p>‘Provided further that in a case where in pursuance to fifth proviso to clause (a) of sub-section (1) of section 158BC, the time allowed under the said clause for furnishing return is extended by a further period of thirty days, the provisions of this sub-section shall have effect, as if for the words “twelve months”, the words “thirteen months” had been substituted.’;</p> <p>(b) in sub-section (3),—</p> <p>(i) for the word “month”, the word “quarter” shall be substituted and shall be deemed to have been substituted;</p> <p>(ii) after the proviso, the following proviso shall be inserted and shall be deemed to have been inserted, namely:—</p> <p>‘Provided further that in a case where in pursuance to fifth proviso to clause (a) of sub-section (1) of section 158BC, the time allowed under the said clause for furnishing return is extended by a further period of thirty days, the provisions of this sub-section shall have effect, as if for the words “twelve months”, the words “thirteen months” had been substituted.’;</p> | |

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| | | <p>(c) in sub-section (4), for clause (i), the following clause shall be substituted and shall be deemed to have been substituted, namely:—</p> <p>“(i) the period commencing on the date on which stay on assessment proceedings was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner; or”.</p> | |
| 47. | Page 46, <i>for</i> lines 40 to 42, <i>substitute</i> — | | 50 |
| | Amendment of section 158BFA. | <p>‘50. In section 158BFA of the Income-tax Act, with effect from the 1st day of September, 2024,—</p> <p>(a) in sub-section (1), for the words “total income including undisclosed income”, the words “undisclosed income” shall be substituted and shall be deemed to have been substituted;</p> <p>(b) in sub-section (4), for clause (ii), the following clause shall be substituted and shall be deemed to have been substituted, namely:—</p> <p>“(ii) the period commencing on the date on which stay on the proceeding under sub-section (2) was granted by an order or injunction of any court and ending on the date on which certified copy of the order vacating the stay was received by the jurisdictional Principal Commissioner or Commissioner.”.</p> | |
| 48. | Page 47, <i>omit</i> lines 1 to 6. | | 50 |
| 49. | Page 47, <i>after</i> line 6, <i>insert</i> — | | New clause 50A. |
| | Omission of section 158BI. | <p>“50A. Section 158BI of the Income-tax Act shall be omitted and shall be deemed to have been omitted with effect from the 1st day of September, 2024.”.</p> | |

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| 50. | Page 72, after line 26, insert---- | New Part III and Part IV. | | | | |
| | <table><tr><td></td><td><p align="center">'PART III</p><p align="center">AMENDMENT TO THE FINANCE ACT, 2016</p></td></tr><tr><td>Amendment of Act 28 of 2016.</td><td><p>141. In the Finance Act, 2016, with effect from the 1st day of April, 2025 ----</p><p>(a) in section 163, in sub-section (3), in clause (a), after the words "this Chapter", the words, figures and letters "but before the 1st day of April, 2025" shall be inserted;</p><p>(b) in section 165, after sub-section (2), the following sub-section shall be inserted, namely:----</p><p>"(3) The provisions of this section shall not apply to any consideration for any specified service received or receivable by a person on or after the 1st day of April, 2025."</p></td></tr></table> | | <p align="center">'PART III</p> <p align="center">AMENDMENT TO THE FINANCE ACT, 2016</p> | Amendment of Act 28 of 2016. | <p>141. In the Finance Act, 2016, with effect from the 1st day of April, 2025 ----</p> <p>(a) in section 163, in sub-section (3), in clause (a), after the words "this Chapter", the words, figures and letters "but before the 1st day of April, 2025" shall be inserted;</p> <p>(b) in section 165, after sub-section (2), the following sub-section shall be inserted, namely:----</p> <p>"(3) The provisions of this section shall not apply to any consideration for any specified service received or receivable by a person on or after the 1st day of April, 2025."</p> | |
| | <p align="center">'PART III</p> <p align="center">AMENDMENT TO THE FINANCE ACT, 2016</p> | | | | | |
| Amendment of Act 28 of 2016. | <p>141. In the Finance Act, 2016, with effect from the 1st day of April, 2025 ----</p> <p>(a) in section 163, in sub-section (3), in clause (a), after the words "this Chapter", the words, figures and letters "but before the 1st day of April, 2025" shall be inserted;</p> <p>(b) in section 165, after sub-section (2), the following sub-section shall be inserted, namely:----</p> <p>"(3) The provisions of this section shall not apply to any consideration for any specified service received or receivable by a person on or after the 1st day of April, 2025."</p> | | | | | |
| | <table><tr><td></td><td><p align="center">PART IV</p><p align="center">VALIDATION OF THE CENTRAL CIVIL SERVICES (PENSION) RULES AND PRINCIPLES FOR EXPENDITURE ON PENSION LIABILITIES FROM THE CONSOLIDATED FUND OF INDIA</p></td></tr><tr><td></td><td><p>WHEREAS article 309 of the Constitution provides that, subject to the provisions of the Constitution, Acts of the appropriate Legislature may regulate the recruitment and conditions of service of persons appointed to public services and posts in connection with the affairs of the Union;</p><p>AND WHEREAS the recruitment and the conditions of service of persons appointed to public services and posts in connection with the affairs of the Union are governed by rules made under the proviso to article 309 of the Constitution;</p><p>AND WHEREAS the pension of the Central Government employees was governed by the Central</p></td></tr></table> | | <p align="center">PART IV</p> <p align="center">VALIDATION OF THE CENTRAL CIVIL SERVICES (PENSION) RULES AND PRINCIPLES FOR EXPENDITURE ON PENSION LIABILITIES FROM THE CONSOLIDATED FUND OF INDIA</p> | | <p>WHEREAS article 309 of the Constitution provides that, subject to the provisions of the Constitution, Acts of the appropriate Legislature may regulate the recruitment and conditions of service of persons appointed to public services and posts in connection with the affairs of the Union;</p> <p>AND WHEREAS the recruitment and the conditions of service of persons appointed to public services and posts in connection with the affairs of the Union are governed by rules made under the proviso to article 309 of the Constitution;</p> <p>AND WHEREAS the pension of the Central Government employees was governed by the Central</p> | |
| | <p align="center">PART IV</p> <p align="center">VALIDATION OF THE CENTRAL CIVIL SERVICES (PENSION) RULES AND PRINCIPLES FOR EXPENDITURE ON PENSION LIABILITIES FROM THE CONSOLIDATED FUND OF INDIA</p> | | | | | |
| | <p>WHEREAS article 309 of the Constitution provides that, subject to the provisions of the Constitution, Acts of the appropriate Legislature may regulate the recruitment and conditions of service of persons appointed to public services and posts in connection with the affairs of the Union;</p> <p>AND WHEREAS the recruitment and the conditions of service of persons appointed to public services and posts in connection with the affairs of the Union are governed by rules made under the proviso to article 309 of the Constitution;</p> <p>AND WHEREAS the pension of the Central Government employees was governed by the Central</p> | | | | | |

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| | <p>Civil Services (Pension) Rules, 1972 which was subsequently replaced by the Central Civil Services (Pension) Rules, 2021 and the Central Civil Services (Extraordinary Pension) Rules, 2023 (hereinafter in this Part referred to as the pension rules) and instructions issued from time to time for matters connected therewith; which allows the revision of pension by the Central Government in accordance with any general order issued for implementation of the recommendations of the Central Pay Commission;</p> <p>AND WHEREAS the Central Pay Commissions are expert bodies set up by the Central Government for periodic review and revision of the entire gamut of emoluments structure including retirement benefits of the Central Government employees which recommend different pay scales and different allowances for different categories of the Government employees and in particular, pension claims and liabilities;</p> <p>AND WHEREAS till the Third Central Pay Commission, it was a general view that past and future pensioners cannot be treated at par and the practice was that benefit of improvement in the pension would be available to newly retiring pensioners from a prospective date; and subsequently, the Fourth Central Pay Commission considered the suggestion of equalisation of pension with reference to that admissible in the revised scales of pay and did not accept it, and in its report also referred to the decision of the Supreme Court in the case of State Government Pensioners Association and others Vs. State of Andhra Pradesh [SLP (Civil) Nos. 14179-80, 1985] wherein the Supreme Court, <i>inter alia</i>, has observed as under:-----</p> <p>“Improvements in pay scales by the very nature of things can be made prospectively so as to apply to only those who are in the employment on the date of the upward revision. Those who were in employment say in 1950, 1960 or 1970, lived, spent and saved, on the basis of the then prevailing cost of living structure and pay-scale structure, cannot invoke Article 14 in order to claim the higher pay scale brought into force say, in 1980. If upward pay revision cannot be made prospectively on account of Article 14, perhaps no such revision would ever be made.”;</p> <p>AND WHEREAS the Fifth and Sixth Central Pay Commission also maintained the distinction between pension payable to employees retired before and after the</p> | |

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| | <p>1st January, 1996 and before and after the 1st January, 2006, respectively, consequently, as on 1st January, 2006, a distinction in pension existed between past employees who had retired before that date and employees retired after that date on the basis of the revision in pay scales recommended by the Sixth Central Pay Commission, as accepted by the Central Government, implemented from the 1st January, 2006, a pension revision formula which did not amount to complete parity between pension of Government employees retired before or after the 1st January, 2006;</p> <p>AND WHEREAS the treatment of existing and past pensioners was again considered by the Seventh Central Pay Commission and it was pointed out in its report that the issue of pension has been a matter of debate in a large number of cases before the Supreme Court of India and there have been differing views;</p> <p>AND WHEREAS the pension payable to a Government employee can be said to be a deferred portion of the compensation for service rendered and usually, the compensation earned by an employee varies over the service period, as they are periodically revised on account of implementation of the Central Pay Commissions recommendations or otherwise and as such, pension as a derivative of compensation, may also vary;</p> <p>AND WHEREAS the right to impose such distinctions rests with the Central Government and are an inevitable outcome of the implementation of the recommendations of a Central Pay Commission;</p> <p>AND WHEREAS the judgment of the Supreme Court in SLP (Civil) No. 29124 of 2024 in the case of the Union of India and Ors. Vs All India S-30 Pensioners Association and Ors. has obliterated such distinction and proceeded on the premise that the Government lacks authority for providing for such distinction of the Central Government pensioners based on their date of retirement;</p> <p>AND WHEREAS it has become necessary to deal with the interpretation of the Courts and to address the issue relating to pensioners of the Central Government, and expedient to retain the relevance of having such distinction by a validation legislation, dealing with the pension rules and instructions issued from time to time in this regard.</p> | |

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| | Commencement of Part. | 142. This Part shall come into force and shall be deemed to have come into force on the 1st day of June, 1972. | |
| | Definitions. | 143. In this Part, unless the context otherwise requires,--- | |
| | | (a) "pensioner" means a retired Government servant under the pension rules; and (b) "pension rules" means the Central Civil Services (Pension) Rules, 1972 as it existed prior to its cesser of operation; or the Central Civil Services (Pension) Rules, 2021 or the Central Civil Services (Extraordinary Pension) Rules, 2023 made under the proviso to article 309 of the Constitution and instructions issued thereunder. | |
| | Powers and authority of Central Government. | 144. (1) Without prejudice to the provisions of the pension rules, the Central Government shall have the authority to establish distinctions among pensioners as a general principle. (2) Having regard to the recommendations of the Central Pay Commission, and subject to such norms, principles and method as may be determined by the Central Government, a distinction may be made or maintained amongst the pensioners, which may emanate from the accepted recommendations of the Central Pay Commissions, and in particular a distinction may be made on the basis of the date of retirement of a pensioner or the date of operationalisation of an accepted recommendation of a Central Pay commission. (3) The Central Government may from time to time lay down such norms, principles and method in regard to acceptance of the recommendations of the Central Pay Commissions including, among other things, distinction among pensioners that may arise out of the acceptance of such recommendation and in particular pension claims and liabilities. (4) The norms, principles and method of pension revision, as per accepted recommendations of a particular Central Pay Commission, shall be effective from such date as may be determined by the Central Government and the benefit of such accepted recommendation shall not be given effect to from an earlier date. | |

| Sl. No. | Name of Member and text of Amendment | Clause No. |
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| | <p>Validation.</p> <p>145. Notwithstanding anything contrary contained in any judgement, decree or order of any court, tribunal or authority and notwithstanding anything contained in the pension rules,—</p> <p>(a) it is hereby clarified that the Central Government has the authority and shall always deemed to have had the authority, to classify its pensioners, and may create or maintain distinction amongst pensioners as deemed expedient for implementing the recommendations of the Central Pay Commissions under this Part;</p> <p>(b) it is also clarified that the date of retirement of pensioners shall be the basis of distinctions and for classification in regard to pension entitlement.’</p> | |
| 51. | Page 109, line 17, <i>for</i> “sulfosulfuron, teflubenzuron, triafamone, triasulfuron”, <i>substitute</i> “teflubenzuron”. | The Third Schedule. |
| 52. | Page 110, line 7, <i>omit</i> “and its metabolite”. | The Third Schedule. |
| 53. | Page 110, line 16, <i>omit</i> “(FI), TIM”. | The Third Schedule. |
| 54. | Page 116, line 8, <i>for</i> “trifloxystrobin”, <i>substitute</i> “trifloxistrobin”. | The Third Schedule. |
| 55. | Page 119, line 10, <i>for</i> “Mepiquat chloride”, <i>substitute</i> “Mepiquate chloride”. | The Third Schedule. |
| 56. | Page 121, line 39, <i>omit</i> “(FI), TIM”. | The Third Schedule. |
| 57. | Page 123, lines 16 and 17, <i>omit</i> “and its metabolite”. | The Third Schedule. |
| 58. | Page 123, line 21, <i>for</i> “Trifloxystrobin”, <i>substitute</i> “Trifloxistrobin”. | The Third Schedule. |
| 59. | Page 123, line 26, <i>for</i> “Mepiquat Chloride”, <i>substitute</i> “Mepiquate Chloride”. | The Third Schedule. |

NEW DELHI;

 UTPAL KUMAR SINGH
 Secretary General

March 22, 2025

 Chaitra 1, 1947 (Saka)