No. 1/19/2013-P&PW (E)  
Government of India  
Ministry of Personnel, P.G. & Pensions  
Department of Pension & Pensioners’ Welfare  
(Desk E)

3rd Floor, Lok Nayak Bhawan,  
Khan Market, New Delhi  
29th August, 2014

To,  
The Manager,  
Govt. of India Press,  
Mayapuri, Ring Road,  
New Delhi-110064

Sub: Amendment to CCS (Pension) Rules, 1972 - Notification regarding

Sir,

I am to forward herewith a copy of Notification (English & Hindi versions) on the above subject and to request that the same may be published in the Gazette of India (Extraordinary) Part II, Section 3, sub-section (i).

2. The Notification has been signed by Joint Secretary (Pension).

Encl: As Above.

Yours faithfully,

(Sujasha Choudhury)  
Deputy Secretary  
Phone: 24635979

Copy to:  
1. All Ministries/Departments of the Government of India  
2. President’s Secretariat, Vice President’s Secretariat, Prime Minister’s Office, Cabinet Secretariat, Supreme Court of India, C&AG, UPSC, etc.  
3. Legislative Department (Official Languages Wing)  
4. O/o Controller General of Accounts, 7th Floor, Lok Nayak Bhawan, New Delhi, with the request to make necessary corresponding changes in the Accounts Manuals, Central Treasury Rules, Receipts and Payment Rules and Scheme Booklet etc.
Government of India
Ministry of Personnel, Public Grievances and Pensions
Department of Pension and Pensioners’ Welfare

NOTIFICATION

New Delhi, the 29th August, 2014

G.S.R………… (E). – In exercise of the powers conferred by the proviso to article 309 and clause (5) of article 148 of the Constitution and after consultation with the Comptroller and Auditor General of India in relation to persons serving in the Indian Audit and Accounts Department, the President hereby makes the following rules further to amend the Central Civil Services (Pension) Rules, 1972, namely:

1. (1) These rules may be called the Central Civil Services (Pension) Fourth Amendment Rules, 2014.

        (2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Central Civil Services (Pension) Rules, 1972, (hereinafter referred to as the said rules), -

    (a) in rule 32,–
        (i) in the marginal heading, for the word “or”, the word “and” shall be substituted;
        (ii) in sub-rule (1), for the word “or”, the word “and” shall be substituted;
        (iii) after sub-rule (1), the following shall be inserted, namely:-
                “(1A) For the purposes of verification of service, the Head of Office shall follow the procedure provided in clause (a) of rule 59.”;

    (b) in the said rules, in rule 56, for sub-rule (1) and sub-rule (2), the following sub-rules shall respectively be substituted, namely:-

                “ (1) Every Head of Department shall have a list prepared every three months, that is, on the 1st January, 1st April, 1st July and 1st October each year, of all Government servants who are due to retire within the next twelve to fifteen months of that date.
                (2) A copy of every such list shall be supplied to the Accounts Officer concerned not later than 31st January, 30th April, 31st July or 31st October, as the case may be, of that year.”

    (c) in the said rules, for rule 57, the following rule shall be substituted, namely:-

                “57. The Head of Office shall write to the Directorate of Estates at least one year before the anticipated date of retirement of the Government servant who was or is in occupation of a Government accommodation (hereinafter referred to as the allottee) for issuing a `No demand certificate' in respect of the period preceding eight months of the retirement of the allottee.”
(d) in the said rules, in rule 58, for the words “two years” the words “one year” shall be substituted;

(e) in the said rules, for rule 59, the following rule shall be substituted, namely:-

“59. Stages for the completion of pension papers on superannuation. – The Head of Office shall divide the period of preparatory work of one year referred to in rule 58 in the following three stages, namely:–

(a) First Stage. – Verification of service. –

(i) The Head of Office shall go through the service book of the Government servant and satisfy himself as to whether the certificates of verification for the service subsequent to the service verified under rule 32 are recorded therein.

(ii) In respect of the unverified portion or portions of service, he shall verify the portion or portions of such service, as the case may be, based on pay bills, acquittance rolls or other relevant records such as last pay certificate, pay slip for month of April which shows verification of service for the previous financial year and record necessary certificates in the service book.

(iii) If the service for any period is not capable of being verified in the manner specified in sub-clause (i) and sub-clause (ii), that period of service having been rendered by the Government servant in another office or Department, the Head of Office under which the Government servant is at present serving shall refer the said period of service to the Head of Office in which the Government servant is shown to have served during that period for the purpose of verification.

(iv) On receipt of communication referred to in sub-clause (iii), the Head of Office in that office or Department shall verify the portion or portions of such service, in the manner as specified in sub-clause (ii), and send necessary certificates to the referring Head of Office within two months from the date of receipt of such a reference:

Provided that in case a period of service is incapable of being verified, it shall be brought to the notice of the referring Head of Office simultaneously.

(v) If no response is received within the time referred to in the preceding sub-clause, such period or periods shall be deemed to qualify for pension.

(vi) If at any time thereafter, it is found that the Head of Office and other concerned authorities had failed to communicate any non-qualifying period of service, the Secretary of the administrative Ministry or Department shall fix responsibility for such non-communication.

(vii) The process specified in sub-clauses (i), (ii), (iii), (iv) and (v) shall be completed eight months before the date of superannuation.

(viii) If any portion of service rendered by a Government servant is not capable of being verified in the manner specified in sub-clause (i) or sub-clause (ii) or sub-clause (iii) or sub-clause (iv) or sub-clause (v), the Government servant shall be asked to file a written statement on plain paper within a month,
stating that he had in fact rendered service for that period, and shall, at the
foot of the statement, make and subscribe to a declaration as to the truth of
that statement.

(ix) The Head of Office shall, after taking into consideration the facts in the
written statement referred to in sub-clause (viii) admit that portion of service
as having been rendered for the purpose of calculating the pension of that
Government servant.

(x) If a Government servant is found to have given any incorrect information
willfully, which makes him or her entitled to any benefits which he or she is
not otherwise entitled to, it shall be construed as a grave misconduct.

(b) Second Stage. - Making good omission in the service book. –

(i) The Head of Office while scrutinising the certificates of verification of
service, shall also identify if there are any other omissions, imperfections or
deficiencies which have a direct bearing on the determination of
emoluments and the service qualifying for pension.

(ii) Every effort shall be made to complete the verification of service, as
specified in clause (a) and to make good the omissions, imperfections or
deficiencies referred to in sub-clause (i).

(iii) Any omission, imperfection or deficiency which is incapable of being made
good and the periods of service about which the Government servant has
submitted no statement and the portion of service shown as unverified in the
service book which it has not been possible to verify in accordance with the
procedure laid down in clause (a) shall be ignored and service qualifying for
pension shall be determined on the basis of the entries in the service book.

(iv) For the purpose of calculation of average emoluments, the Head of Office
shall verify from the service book the correctness of the emoluments drawn
or to be drawn during the last ten months of service.

(v) In order to ensure that the emoluments during the last ten months of service
have been correctly shown in the service book, the Head of Office may
verify the correctness of emoluments only for the period of twenty-four
months preceding the date of retirement of a Government servant, and not
for any period prior to that date.

(c) Third Stage. - As soon as the second stage is completed, but not later than eight
months prior to the date of retirement of the Government servant, the Head of Office
shall –

(i) furnish to the retiring Government servant a certificate regarding the length
of qualifying service proposed to be admitted for the purpose of pension and
gratuity and also the emoluments and the average emoluments proposed to
be reckoned for retirement gratuity and pension.

(ii) direct the retiring Government servant to furnish to the Head of Office the
reasons for non-acceptance, supported by the relevant documents in support
of his claim within two months if the certified service and emoluments as
indicated by the Head of Office are not acceptable to him.
(iii) forward to the retiring Government servant Form 5 advising him to submit the same duly completed in all respects so as to reach the Head of Office not later than six months prior to his date of retirement.”

(f) in the said rules, after rule 59, the following rule shall be inserted, namely:-

“59-A. A Government servant, retiring for reasons other than superannuation may, submit Form 5 before such retirement but after the competent authority has approved such retirement or the retirement has become effective, as the case may be.”;

(g) in the said rules, for rule 60, the following rule shall be substituted, namely:-

“60. Completion of pension papers. – In cases under rule 59, the Head of Office shall complete Part I of Form 7 not later than four months before the date of retirement of a Government servant and in cases under rule 59-A, the Head of Office shall complete Part I of Form 7 within three months after submission of Form 5 by a Government servant.”;

(h) in the said rules, in rule 61, –

(i) sub-rule (3) shall be omitted;
(ii) for sub-rule (4), the following sub-rule shall be substituted, namely:-

“(4) The papers referred to in sub-rule (1) shall be forwarded to the Accounts Officer not later than four months before the date of superannuation of a Government servant and in cases other than retirement on superannuation not later than three months after the date of submission of Form 5.”;

(i) in the said rules, in rule 62, the words, brackets and figures, “within the period specified in sub-rule (4) of rule 61” shall be omitted;

(j) in the said rules, in rule 63, for sub-rule (1), the following sub-rule shall be substituted, namely:-

“(1) The Head of Office shall, after ascertaining and assessing the Government dues referred to in rule 71, furnish the particulars thereof to the Accounts Officer in Form 8.”

(k) in the said rules, for rule 64, the following rule shall be substituted, namely:-

“64. Provisional pension for reasons other than Departmental or Judicial proceedings.– (1) Where in spite of following the procedure laid down in rule 59, it is not possible for the Head of Office to forward the pension papers referred to in rule 61 to the Accounts Officer within the period specified in sub-rule (4) of that rule or where the pension papers have been forwarded to the Accounts Officer within the specified period but the Accounts Officer may have returned the pension papers to the Head of Office for eliciting further information before issuing pension payment order and order for the payment of gratuity and the Government servant is likely to retire before his pension and gratuity or both can be finally assessed and settled in accordance with the provisions of these rules, the Head of Office
shall rely upon such information as may be available in the official records, and without delay, determine the amount of provisional pension and the amount of provisional retirement gratuity.

(2) On receipt of Form 5, in a case of retirement otherwise than on superannuation, the Head of Office shall sanction provisional pension and also provisional retirement gratuity till issue of Pension Payment Order.

(3) Where the amount of pension and gratuity cannot be determined for reasons other than the Departmental or Judicial proceedings, the Head of Office shall –
   (a) issue a letter of sanction addressed to the Government servant endorsing a copy thereof to the Accounts Officer authorising –
       (i) 100 per cent of pension as provisional pension for a period not exceeding six months to be reckoned from the date of retirement of the Government servant; and
       (ii) 100 per cent of the gratuity as provisional gratuity withholding ten per cent of gratuity.
   (b) specify in the letter of sanction the amount recoverable from the gratuity under sub-rule (1) of rule 63 and after issuing the letter of sanction referred to in clause (a), the Head of Office shall draw –
       (i) the amount of provisional pension; and
       (ii) the amount of provisional gratuity after deducting therefrom the amount specified in sub-clause (ii) of clause (a) and the dues, if any, specified in rule 71, in the same manner as pay and allowances of the establishment are drawn by him.

(4) The amount of provisional pension and gratuity payable under sub-rule (2) or sub-rule (3) shall, if necessary, be revised on the completion of the detailed scrutiny of the records.

(5) (a) The payment of provisional pension shall not continue beyond the period of six months from the date of retirement of a Government servant or from the date of submission of Form 5 by the Government servant, whichever is later, and if the amount of final pension and the amount of final gratuity had been determined by the Head of Office in consultation with the Accounts Officer before the expiry of the said period of six months, the Accounts Officer shall –
       (i) issue the pension payment order; and
       (ii) direct the Head of Office to draw and disburse the difference between the final amount of gratuity and the amount of provisional gratuity paid under sub-clause (ii) of clause (b) of sub-rule (3) after adjusting the Government dues, if any, which may have come to notice after the payment of provisional gratuity.
   (b) If the amount of provisional pension disbursed to a Government servant under sub-rule (3) is, on its final assessment, found to be in excess of the final pension
assessed by the Accounts Officer, it shall be open to the Accounts Officer to adjust the excess amount of pension out of gratuity withheld under sub-clause (ii) of clause (a) of sub-rule (3) or recover the excess amount of pension in instalments by making short payments of the pension payable in future.

(c) (i) If the amount of provisional gratuity disbursed by the Head of Office under sub-rule (3) is more than the amount finally assessed, the retired Government servant shall not be required to refund the excess amount actually disbursed to him.

(ii) The Head of Office shall ensure that chances of disbursing the amount of gratuity in excess of the amount finally assessed are minimized and the officials responsible for the excess payment shall be accountable for the over-payment.

(6) If the final amount of pension and gratuity have not been determined by the Head of Office in consultation with the Accounts Officer within a period of six months referred to in clause (a) of sub-rule (5), the Accounts Officer shall treat the provisional pension and gratuity as final and issue pension payment order immediately on the expiry of the period of six months.

(7) As soon as the pension payment order has been issued by the Accounts Officer under clause (a) of sub-rule (5) or sub-rule (6), the Head of Office shall release the amount of withheld gratuity under sub-clause (ii) of clause (a) of sub-rule (3) to the retired Government servant after adjusting Government dues which may have come to notice after the payment of provisional gratuity under sub-clause (ii) of clause (b) of sub-rule (3).

(8) If a Government servant is or was an allottee of Government accommodation, the withheld amount should be paid on receipt of 'No Demand Certificate' from the Directorate of Estates.”;

(l) in the said rules, in rule 65, for sub-rule (1), the following sub-rule shall be substituted, namely:-

“(1) (a) On receipt of pension papers referred to in rule 61, the Accounts Officer shall apply the requisite checks, record the account enfacement in Part II of Form 7 and assess the amount of pension, family pension and gratuity and issue the pension payment order not later than one month in advance of the date of the retirement of a Government servant on attaining the age of superannuation.

(b) In the cases of retirement otherwise than on attaining the age of superannuation, the Accounts Officer shall apply the requisite checks, complete Part II of Form 7, assess the amount of pension, family pension and gratuity, assess dues and issue the pension payment order within three months of the date of receipt of pension papers from the Head of Office.

(c) The Accounts Officer shall indicate in the Pension Payment Order, the name of the spouse of the Government servant, if alive, as family pensioner.

(d) The Accounts Officer shall also indicate in the Pension Payment Order, the names of the permanently disabled child or children and dependent parents and disabled siblings as family pensioners if there is no other member of family to whom family
pension may become payable before such disabled child or children or dependent parents or disabled siblings.

(e) On receipt of a written communication from the Head of Office on an application from an existing pensioner or family pensioner, the Accounts Officer shall also indicate in the Pension Payment Order, the names of the permanently disabled child or children and dependent parents and disabled siblings as family pensioners if there is no other member of family to whom family pension may become payable before such disabled child or children or dependent parents or disabled siblings.

(f) The Pension Disbursing Authority shall authorise family pension to the members of family referred to in clause (c), (d) or (e) in accordance with the provisions of rule 81 in the order indicated in rule 54.”

(m) in the said rules, in rule 66, in the proviso, for the words “not exceeding five hundred”, the words “not exceeding three thousand five hundred” shall be substituted;

(n) in the said rules, in rule 68, –
   (i) for sub-rule (1), the following shall be substituted, namely:-
   “(1) In all cases where the payment of gratuity has been authorised later than the date when its payment becomes due, including the cases of retirement otherwise than on superannuation, and it is clearly established that the delay in payment was attributable to administrative reasons or lapses, interest shall be paid at the rate applicable to General Provident Fund amount in accordance with the instructions issued from time to time:
   Provided that the delay in payment was not caused on account of failure on the part of the Government servant to comply with the procedure laid down by the Government for processing his pension papers.”
   (ii) in sub-rule (2), for the words “administrative lapse”, the words “administrative reasons or lapse” shall be substituted;
   (iii) in sub-rule (4), after the words “payment of gratuity”, the words “on account of administrative lapses.” shall be inserted;

(o) in the said rules, in rule 70, after sub-rule (1), the following sub-rule shall be inserted, namely:-
   “(1-A) The question whether the revision has become necessary on account of a clerical error or not shall be decided by the administrative Ministry or Department.”

(p) in the said rules, in rule 72, –
   (i) in sub-rule (1), for the words “eight months before the date of retirement of the allottee”, the words, “within two months” shall be substituted;
   (ii) in sub-rule (4), the words “of four months” shall be omitted;

(q) in the said rules, in rule 73, for the words “the dues two years before”, the words “the dues one year before” shall be substituted.

(r) in the said rules, in rule 77, for sub-rule (3), the following sub-rule shall be substituted, namely:-
“(3) Where the family of the deceased Government servant is eligible under rule 54 for family pension, the Head of Office shall address the eligible member of the family or the guardian, as the case may be, in Form 13 for making claim in Form 14.”

(s) in the said rules, in rule 80,–
(i) for the words and figures “items 22, 23, 24, 25 and 26” wherever they occur, the words and figures “items 14, 21 and 22” shall be substituted;
(ii) sub-rule (3) shall be omitted;

(t) in the said rules, in rule 80A, in sub-rule (5), in the proviso, for the words and brackets “two hundred and fifty rupees (inclusive of relief on family pension)”, the words “three thousand five hundred rupees and admissible dearness relief” shall be substituted;

(u) in the said rules, in rule 80B,–
(i) in the marginal heading, for the words “final pension”, the words “final family pension” shall be substituted;
(ii) after sub-rule (2), the following sub-rules shall be inserted, namely:-
“(2-A) The Accounts Officer shall, while authorising the family pension for the first eligible member of the family, indicate the names of the permanently disabled child or children and dependent parents and disabled siblings as family pensioners in the Pension Payment Order, if there is no other member of family to whom family pension may become payable before such disabled child or children or dependent parents or disabled siblings.”
(iii) sub-rule (5) shall be omitted;
(iv) in sub-rule (6), for the words “final pension”, the words “final family pension” shall be substituted;

(v) in the said rules, in rule 80C, in sub-rule (1),–
(i) in clause (i), in sub-clause (g), for the words “the permissible period of four months from the date of death of the Government servant”, the words “the permissible period thereafter,” shall be substituted;
(ii) after clause (viii), the following clause shall be inserted, namely:-
“(ix) Any amount of licence fee or damages, remaining unpaid after adjustment from the withheld amount of gratuity, may be ordered to be recovered by the Head of Office through the Accounts Officer concerned from the dearness relief without the consent of the family pensioner and in such cases no dearness relief shall be disbursed until full recovery of such dues has been made.”;

(w) in the said rules, for rule 81, the following rule shall be substituted, namely:-

“81. Sanction of family pension and residuary gratuity on the death of a pensioner or family pensioner. – (1) Where the Head of Office has received an intimation regarding the death of a pensioner or death or ineligibility of a family pensioner, he shall ascertain whether any family pension or residuary gratuity or both in respect of the deceased pensioner and any family pension in respect of the family pensioner are payable and proceed as hereinafter provided.
(2) (a) (i) If the deceased pensioner is survived by a widow or widower who is eligible for the grant of family pension under rule 54, the amount of family pension as indicated in the Pension Payment Order shall become payable to the widow or widower, as the case may be, from the day following the date of death of the pensioner.

(ii) The Pension Disbursing Authority shall, on receipt of a claim in Form 14 from the widow or widower, authorise the payment of family pension to the widow or widower, as the case may be:

Provided that no claim in Form 14 shall be required if the widow or widower was holding a joint account with the pensioner in which pension was being credited.

(iii) The Pension Disbursing Authority shall authorise payment of family pension to the widow or widower, who is not required to submit Form 14, on receipt of information in writing of the death of the pensioner:

Provided that such widow or widower shall submit a copy of death certificate to the Pension Disbursing Authority and an undertaking to the effect that any amount to which he or she is not entitled to or any amount which may be credited to his or her account in excess of the amount to which he or she is entitled would be refunded or made good.

(v) Subject to the provisions of clause (b), if the deceased pensioner is survived by a permanently disabled child or children or dependent parents or disabled siblings whose names have been included in the Pension Payment Order as family pensioners under clause (d) of sub-rule (1) of rule 65, the Pension Disbursing Authority shall, on receipt of a claim in Form 14, authorise payment of family pension to the member of family who is eligible to receive family pension in accordance with the provisions of rule 54.

(vi) Where the deceased pensioner is survived by spouse and permanently disabled children or dependent parents or disabled siblings, whose names had not been included in the Pension Payment Order previously, the Accounts Officer shall include their names in the Pension Payment Order on receipt of a written communication from the Head of Office.

(vi) The Pension Disbursing Authority shall, on death or ineligibility of the family pensioner and on receipt of a claim in Form 14, authorise payment of family pension to a permanently disabled child or dependent parent or disabled sibling whose name has been included in the Pension Payment Order as family pensioner and who is eligible to receive family pension in accordance with the provisions of rule 54.
(b)  

(i)  Where the Pension Payment Order does not include name of any member of the family or where the Head of Office is of the opinion that in accordance with the provisions of rule 54, the family pension in respect of the deceased pensioner or family pensioner has become payable to a member of the family other than those whose names have been included in the Pension Payment Order under sub-rule (1) of rule 65 or sub-clause (i) or sub-clause (iv) of clause (a), including a person who became member of the family of the pensioner after the retirement, he shall, on receipt of a claim in Form 14, sanction the family pension in Form 20 or Form 21, as the case may be, to such member of family to whom family pension has become payable.

(ii)  If family pension is sanctioned under sub-clause (i), the Head of Office shall include the names of any permanently disabled child or children and dependent parents and disabled siblings as family pensioners if there is no other member of the family to whom family pension may become payable before such disabled child or children or dependent parents or disabled siblings.

(3)  

(i)  Where a widow or widower in receipt of family pension remarries and has, at the time of remarriage, child or children from the deceased Government servant or pensioner who is or are eligible for family pension, the remarried individual shall be eligible to draw the family pension on behalf of such child or children if such individual continues to be the guardian of such child or children.

(ii)  For the purposes of clause (i), the remarried individuals shall apply to the Head of Office in Form 14, along with a declaration that the applicant continues to be the guardian of such child or children.

(iii)  If the remarried individual has, for any reason, ceased to be the guardian of such child or children, the family pension shall become payable to the person entitled to act as guardian of such child or children under any law for the time being in force and such person may submit a claim in Form 14 to the Head of Office for the payment of family pension.

(4)  If the person eligible for family pension is a minor or is suffering from any disorder or disability of mind or is mentally retarded, the guardian may submit a claim in Form 14 on behalf of such person.
(5) Where on the death of a retired Government servant a residuary gratuity becomes payable to the family of the deceased under sub-rule (2) of rule 50, the Head of Office shall sanction its payment on receipt of a claim or claims in Form 22 from the person or persons eligible to receive the residuary gratuity.”

(x) in Form 5, for the words “eight months before the date of his retirement” the words “six months before the date of retirement” shall be substituted;

(y) in Form 14, –
(i) for the marginal heading, the following marginal heading shall be substituted, namely:–
“Form of application for family pension on death of a Government servant or pensioner or on death or ineligibility of a family pensioner”

(ii) for sub-item (iv) of item 1, the following shall be substituted, namely:–
“(iv) Date of death of Government servant/pensioner/ date of death or ineligibility of family pensioner.”

[F.No.1/19/ 2013-P&PW (E)]

(Vandana Sharma)
Joint Secretary

Note. – The principal rules were published in the Gazette of India, Part II, Section 3, Sub-section (i) vide number S.O.934, dated the 1st April, 1972. The Fourth Edition of the rules corrected up to July, 1988 was published in the year of 1988. The said rules were subsequently amended vide the following notifications, namely:-

1. S.O.254, dated the 4th February, 1989
2. S.O.970, dated the 6th May, 1989
3. S.O.2467, dated the 7th October, 1989
4. S.O.899, dated the 14th April, 1990
5. S.O.1454, dated the 26th May, 1990
6. S.O.2329, dated the 8th September, 1990
7. S.O.3269, dated the 8th December, 1990
8. S.O.3270, dated the 8th December, 1990
9. S.O.3273, dated the 8th December, 1990
10. S.O.409, dated the 9th February, 1991
11. S.O.464, dated the 16th February, 1991
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<td>31</td>
<td>S.O. 1487 (E), dated the 14th October, 2005</td>
<td></td>
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<td>32</td>
<td>G.S.R. 723(E), dated the 23rd November, 2006</td>
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<td>33</td>
<td>S.O. 1821 (E), dated the 25th October, 2007</td>
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<td>34</td>
<td>G.S.R. 258 (E), dated the 31st March, 2008</td>
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<td>35</td>
<td>S.O. 1028 (E), dated the 25th April, 2008</td>
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<td>36</td>
<td>S.O. 829(E), dated the 12th April, 2010</td>
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<td>37</td>
<td>G.S.R. 176, dated the 11th June, 2011</td>
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<td>38</td>
<td>G.S.R. 928 (E), dated the 26th December, 2012</td>
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<td>39</td>
<td>G.S.R. 938 (E), dated the 27th December, 2012</td>
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<td>G.S.R. 103 (E), dated the 21st February, 2014</td>
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<td>41</td>
<td>G.S.R. 138 (E), dated the 3rd March, 2014</td>
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<tr>
<td>42</td>
<td>G.S.R. 233 (E), dated the 28th March, 2014</td>
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