

महालेखाकार (ले व ह) केरल का कार्यालय,
तिरुवनन्तपुरम-695 001



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

OFFICE OF THE ACCOUNTANT GENERAL (A&E)
KERALA, THIRUVANANTHAPURAM-695 001

P19/IV/SSA/126328

13.08.2025

To,

✓ All District/Sub Treasury Officer/Banks

Sir,

Sub: Retirement benefits, revision of pension/family pension in respect of judicial officers as per order dated 19-05-2025 of Hon'ble Supreme Court of India in Writ Petition (Civil) No.643 of 2023 titled as "All India Judges association Vs. Union of India and others- Government of Punjab- reg.

Ref: 1. Notification No.4/65/2009-3Jud(I)/1441 dated 24/11/2023 Department of Home Affairs and Justice (Judicial-I Branch), Government of Punjab
2. Notification No.4/65/2009-3Jud(I)/1460 dated 28/11/2023 Department of Home Affairs and Justice (Judicial-I Branch), Government of Punjab
3. SSA Pen-12/Imp order/25-26/33644-678 dated 29/07/2025 of office of the Accountant General (A&E), Punjab &UT

I am to enclose herewith the copy of SSA received from the office of the Accountant General (A&E), Punjab &UT regarding above mentioned subject. The same is being placed in the official website of this office, www.cag.gov.in/ae/kerala/en, under Pension/Download - download under the link "Treasury Endorsement of Orders for other state Pensioners- Punjab ". A copy of this letter may be exhibited on the notice board of the treasuries.

Yours faithfully


13/8/25
Senior Accounts Officer

Copy to:-

1. The Director of Treasuries
Thiruvananthapuram
2. The Office of the Accountant General (A&E), Punjab &UT. Sector-17E
Chandigarh-160017
-For information.


Senior Accounts Officer



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सर्वधर्माणां
Dedicated to Truth in Public Interest

कार्यालय महालेखाकार (लेखा व हक्कदारी)
पंजाब एवं यु.टी. सेक्टर 17 - ई, चंडीगढ़ - 160017.
Office of The Accountant General (A&E), Punjab & U.T., Sector-17 E,
Chandigarh - 160017.

Phone: 0172-2702174, 2702906, 2709576,
2702174, 2703976 Fax - 0172-2702286

Email: agaepunjab@cag.gov.in

Under SSA.No.12

126328

6-8-25

आजादी का
अमृत महोत्सव

29 JUL 2025

Pen-12/Imp.Order/25-26/33644-678

Dated:

SI NO.	NAME OF THE OFFICE
1	महालेखाकार कार्यालय -(लेखा व हक्क)। प्रदेश हैदराबाद-आंध्र - 500004
2	प्रधान-महालेखाकार कार्यालय(लेखा व हक्क) आंध्रप्रदेश-, विजयवाड़ा -520002
3	महालेखाकार कार्यालय झारखण्ड (लेखा व हक्क), रांची- 834002
4	महालेखाकार कार्यालय -(लेखा व हक्क)। बिहार, पटना-80000
5	महालेखाकार कार्यालय -(लेखा व हक्क)। गुजरात, राजकोट
6	महालेखाकार कार्यालय -(लेखा व हक्क)। गुजरात अहमदाबाद -380009
7	कार्यालय प्रधानरोड .जी.एम .केरल (लेखा व हक्क) महालेखाकार-, डाक.बॉक्स स- 5607, तिरुवनंतपुरम - 695039
8	महालेखाकार कार्यालय मध्यप्रदेश (लेखा व हक्क), ग्वालियर-474002
9	महालेखाकार कार्यालय -(लेखा व हक्क)। मध्यप्रदेश, भोपाल
10	महालेखाकार कार्यालय चेन्नई ,तमिलनाडु (लेखा व हक्क)-600018
11	कार्यालय प्रधानमहाराष्ट्र (लेखा व हक्क) महालेखाकार-, मुंबई
12	महालेखाकार कार्यालय -(लेखा व हक्क)। महाराष्ट्र, नागपुर
13	कार्यालय प्रधानकर्नाटक (लेखा व हक्क) महालेखाकार-, बेंगलुरु-560001
14	कार्यालय प्रधानभुवनेश्वर उड़ीसा (लेखा व हक्क) महालेखाकार-751001
15	कार्यालय प्रधानहरियाणा (लेखा व हक्क) महालेखाकार-, Sec-33-B, चंडीगढ़-160020
16	कार्यालय प्रधान-महालेखाकार (लेखा व हक्क) यु.टी., चंडीगढ़
17	महालेखाकार कार्यालय प्रदेश-हिमाचल -(लेखा व हक्क), शिमला -171003
18	कार्यालय प्रधानराजस्थान (लेखा व हक्क) महालेखाकार-, जयपुर -302005
19	कार्यालय प्रधानबैंगाल-वेस्ट (लेखा व हक्क) महालेखाकार-, ट्रेजरी Buildings Kolkata - 700001 L.r.t your letter No.-पेंशन सम्बन्ध/पंजाब खंड-7/46 दिनांक 24-04-2025
20	महालेखाकार कार्यालय -(लेखा व हक्क)। UP, ओडिट-भवनगोमतीनगर ,विभूति खंड , लखनऊ

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21	महालेखाकार कार्यालय -(लेखा व हक्क)॥ 20, सरोजिनी नायडू मार्ग ,प्रदेश-उत्तर , -प्रयागराज-211001
22	महालेखाकार कार्यालय (लेखा व हक्क)जम्मूकश्मीर-, श्रीनगर
23	महालेखाकार कार्यालय (लेखा व हक्क)मणिपुर, इम्फाल
24	कार्यालय प्रधान-महालेखाकार त्रिपुरा (लेखा व हक्क), अगरतला -799006
25	महालेखाकार कार्यालय असम(लेखा व हक्क), गुवाहटी
26	कार्यालय प्रधानउत्तराखंड (लेखा व हक्क) महालेखाकार-, देहरादून-248195
27	कार्यालय प्रधानमंधालय (लेखा व हक्क) महालेखाकार-, शिलांग
28	कार्यालय प्रधान-महालेखाकार नागालैंड (लेखा व हक्क), कोहिमा - 797001
29	महालेखाकार कार्यालय छत्तीसगढ़ (लेखा व हक्क), रायपुर-492005
30	The Director of Audit & Pension, Govt. of Arunachal Pradesh, Nahrlagun - 791110
31	The Chief Controller of Accounts, Ministry of External Affairs, Akbar Bhawan, Chanakyapuri, New Delhi - 110021
32	The Government of Goa, Directorate of Accounts, Pension Section, Panaji, Goa- 403521.
33	महालेखाकार कार्यालय ,सिक्किम (लेखा व हक्क)गंगटोक
34	Chief Controller of Accounts, Accounts & Treasuries, Government of Mizoram, MINECO, Khatla, Aizawl-796001
35	महालेखाकार कार्यालय (लेखा व हक्क)तेलंगाना ,हैदराबाद-500004

Subject: Retirement benefits, revision of pension/family pension in respect of judicial officers as per order dated 19-05-2023 of Hon'ble Supreme Court of India in Writ Petition (Civil) No. 643 of 2023 titled as "All India Judges Association Vs. Union of India and Others."

Sir/Madam,

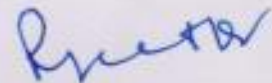
Please find enclosed herewith copies of Govt. of Punjab, Department of Home Affairs and Justice (Judicial-I Branch) Notification No. 4/65/2009-3Jud(I)/1441 dated 24/11/2023 and No.4/65/2009-3Jud(I)/1460 dated 28/11/2023 on the subject cited above.

It is requested that this orders may be circulated to all District Treasury officers under your control and relief may be allowed accordingly.

Please acknowledge receipt of the same.

Encl: As above

Yours faithfully



Sr. Accounts Officer

Government of Punjab
Department of Home Affairs and Justice
(Judicial-1 Branch)

No. 4/65/2009-3Jud(1)/1460

Dated, Chandigarh the: 28/11/23

ORDER

Subject:- Retirement benefits, revision of pension/family pension in respect of judicial officers as per order dated 19.05.2023 of Hon'ble Supreme Court of India in Writ Petition (Civil) 8No. 643 of 2023 titled as "All India Judges Association Vs Union of India and Ors".

In continuation to this office letter No. 4/65/2009-3Jud(1)/1441-1459 dated 24.11.2023.

2. The following points are substituted at the same place of the above said letter:-

(I) 3 Qualifying service for earning full pension shall be 20 years for the judicial officer retired after 01.01.2005. Provisions for the judicial officers retired from 01.01.1996 to 31.12.2005 will be remain same as per this office letter No. 1/69/13-3Jud(1) dated 20.07.2018 read with Finance Department letter No. FD-FPPCOMISC/399/2021-1FPPC/1473403/2022 dated 12.12.2022.

(VII) Payment as per revised rate of pension/family pension shall be made w.e.f. 01.07.2023 and arrears of pension, additional pension, gratuity and other retiral benefits as well, 1st installment of 25% shall be paid by 31.08.2023, another 25% by 31.10.2023 and remaining 50% by 31.12.2023. Out of the abovesaid installments, the overdue installments be paid immediately.

Place: Chandigarh

Date: 11.2023

Gurkirat Kirpal Singh, IAS

Admin Secretary to Govt. of Punjab,
Department of Home Affairs and Justice.

Enclst. No. 4/65/2015-3Jud(1)/

Dated, Chandigarh the:

A copy is forwarded to the Controller Printing and Stationery Govt. Press S.A.S. Nagar with the request to publish this notification in the ordinary Gazette of Punjab Government and to send 20 copies of the same for record to the Registrar General Punjab and Haryana High Court and 10 Copies of the same to this Department.

- 55 -

Deputy Secretary to Govt. of Punjab
Department of Home Affairs and Justice

Endst. No. 4/65/2015-3Judl(1)/1461 - 1464

Dated, Chandigarh the: 28/11/2023

A copy is forwarded to the following for information and necessary action:-

- 1) The Registrar General, Punjab and Haryana High Court.
- 2) The Principal Secretary to Government of Punjab, Department of Finance (Finance Pension Policy & Coordination Branch), w.r.t. their Letter No. FD-FPPCOMISC/325/2023-4FPPC/1/994277/2023 dated 06.07.2023.
- 3) The Accountant General (A & E), Punjab, Chandigarh.
- 4) The Advocate General, Punjab, Chandigarh.
- 5) All Administrative Secretaries to the Government of Punjab.
- 6) All the District Treasury Officers/Treasury Officers in the State of Punjab, Chandigarh for information and necessary action.

Yanwant Singh
Deputy Secretary to Govt. of Punjab
Department of Home Affairs and Justice
V K

Endst. No. 4/65/2015-3Judl(1)

Dated, Chandigarh the:

A copy is forwarded to the following for disbursement of revised pension by applying the multiplying factor of 2.81, and same shall be paid to the pensioners within 07(seven) days, failing which invite the contempt of order dated 19.05.2023 and 23.11.2023 of Hon'ble Supreme Court of India in Writ Petition (Civil) 8No. 643 of 2023 titled as "All India Judges Association Vs Union of India and Ors:-

- 1) General Manager, Operation, Parliament Street, State Bank of India, New Delhi.
- 2) Assistant General Manager, CPIC, Sector 3, State Bank of India, Panchsala.
- 3) Regional Manager, Punjab National Bank, Regional office Feroze Gandhi Market, Pakhowal Road Ludhiana.
- 4) Zonal office, Punjab National Bank, Sector 17, Chandigarh.
- 5) UCO Bank Head office, Finance Department 2 India Exchange Place 3rd Floor Kolkata 700001.
- 6) Regional Manager, Central Bank of India, Regional office, 427A Ghumar Mandi Ludhiana.
- 7) Manager, Indian Overseas Bank Regional office, 550/1, College Road, Fountain Chowk, Civil line Ludhiana.
- 8) Regional Manager, Punjab and Sindh Bank, Sector 17 Chandigarh.
- 9) Zonal Manager, Bank of Baroda, Chandigarh Zonal Office 185-187, Sector 9-C, Chandigarh 160009.

these orders. In respect of matters not provided in the above orders, the existing rules/instructions on the subject shall continue to be in force.

(X) This issues with the approval of Department of Finance conveyed vide letter No. FD-FPPC0MISC/325/2023-1FPPC/1/594277/2023/2023 dated 06.07.2023 and advice vide letter No. FD-FPPC0MISC/325/2023-1FPPC/1/608301/2023 dated 27.07.2023.

Place: Chandigarh
Date: 24.11.2023

Gurkirat Kirpal Singh, IAS
Admin Secretary to Govt. of Punjab,
Department of Home Affairs and Justice.

Endst. No. 4/65/2015-3Jud(1)

Dated. Chandigarh the:

A copy is forwarded to the Controller Printing and Stationery Govt. Press S.A.S. Nagar with the request to publish this notification in the ordinary Gazette of Punjab Government and to send 20 copies of the same for record to the Registrar General Punjab and Haryana High Court and 10 Copies of the same to this Department.

-SD-
Deputy Secretary to Govt. of Punjab
Department of Home Affairs and Justice

Endst. No. 4/65/2015-3Jud(1)/1442-1447 Dated. Chandigarh the: 24/11/2023

A copy is forwarded to the following for information and necessary action:-

- 1) The Registrar General, Punjab and Haryana High Court.
- 2) The Principal Secretary to Government of Punjab, Department of Finance (Finance Pension Policy & Coordination Branch), w.r.t. their Letter No. FD-FPPC0MISC/325/2023-1FPPC/1/594277/2023 dated 06.07.2023.
- 3) The Accountant General (A & E), Punjab, Chandigarh.
- 4) The Advocate General, Punjab, Chandigarh.
- 5) All Administrative Secretaries to the Government of Punjab.
- 6) All the District Treasury Officers/Treasury Officers in the State of Punjab, Chandigarh for information and necessary action.

Yaswant Singh
Deputy Secretary to Govt. of Punjab
Department of Home Affairs and Justice

Endst. No. 4/65/2015-3Judl(1)

Dated, Chandigarh the:

A copy is forwarded to the following for disbursement of revised pension by applying the multiplying factor of 2.81, and same shall be paid to the pensioners within 07(seven) days, failing which invite the contempt of order dated 19.05.2023 and 23.11.2023 of Hon'ble Supreme Court of India in Writ Petition (Civil) 0No. 643 of 2023 titled as "All India Judges Association Vs Union of India and Ors:-

- 1) General Manager, Operation, Parliament Street, State Bank of India, New Delhi.
- 2) Assistant General Manager, CPPC, Sector 5, State Bank of India, Panchkula.
- 3) Regional Manager, Punjab National Bank, Regional office Feroze Gandhi Market, Pakhowal Road Ludhiana.
- 4) Zonal office, Punjab National Bank, Sector 17, Chandigarh.
- 5) UCO Bank Head office, Finance Department 2 India Exchange Place 3rd Floor Kolkata 700001.
- 6) Regional Manager, Central Bank of India, Regional office, 427A, Ghanpur Mandi Ludhiana.
- 7) Manager, Indian Overseas Bank Regional office, 550/1, College Road, Fountain Chowk, Civil line Ludhiana.
- 8) Regional Manager, Punjab and Sind Bank, Sector 17 Chandigarh.
- 9) Zonal Manager, Bank of Baroda, Chandigarh Zonal Office 185-187, Sector 9-C, Chandigarh 160009.
- 10) Bank of Baroda, Head Office, Baroda Bhuvan, R C Dasi Road, Alkapuri, BARODA - 390007, (Gujarat) India
- 11) Regional Manager, Canara Bank Plot NO.01, Second floor, Sector 34A, Chandigarh, 160022.
- 12) Zonal Manager, Bank of India 181-82, Sector 17 Chandigarh.

-Sd-

Deputy Secretary to Govt. of Punjab
Department of Home Affairs and Justice

7. Judicial officers who retired prior to 01.01.2016 shall be placed notionally at the corresponding stage.
8. For judicial Officers who retired prior to 01.01.1996, the said benefit shall be extended to them first without further delay.
9. The benefits of number of years of practice at bar subject to maximum of weightage of ten years, shall be given to direct recruits of Punjab Superior Judicial Services who retired prior to 01.01.2016.

(II) Family Pension

1. For family pensioners, percentage of family pension, shall be @30% of last drawn pay at the time of retirement of the judicial officer.
2. Family Pension @30% shall be paid to eligible family member(s) as given in rule 54 of the Central Civil Services (Pension) Rules, 1972 at par with the spouse, after the death of the spouse.
3. The quantum of family pension shall be worked out in the same manner as quantum of pension is worked out.
4. Income limit, in relation to the dependent family members (other than the spouse) for being eligible to get family pension, shall not be less than Rs.30,000/- per month (rupees thirty thousand per month).

(III) Additional Quantum of Pension/Family Pension

1. The Additional quantum of pension/family pension shall be admissible on completion of age of and at the revised rates specified below 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%

Note:- The above percentages are in relation to basic pension/family pension, as revised. Further, to obviate any doubts, the expression 'years' shall mean completed years.

2. No recovery shall be effected from those who have availed the benefit of additional pension on the completion of age of 65 or 70 years as per the

27.07.23

extant orders of the State Government.

(IV) Gratuity

1. Retirement gratuity shall be calculated as per rule 50(1)(a) of Central Civil Services (Pension) Rules, 1972.
2. The maximum limit for retirement gratuity/death gratuity shall be Rs. 20 lakhs which shall be increased by 25% whenever DA rises by 50%.
3. These benefits be effective from 01.01.2016 to the officers who have retired 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.
4. The death gratuity shall be paid as per following table:-

Length of service	Rate of Death Gratuity
Less than one year	2 times of monthly emoluments
One years or more but less than 5 years	6 times of monthly emolument
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.

(V) Financial Assistance in case of death

1. The benefit of family pension as per rule 54(3) of the Central Civil Services (Pension) Rules, 1972 as amended vide notification dated 19.09.2019 shall be extended to the family members.

V.K.

- (VI) Arrears of pension/family pension to be paid after adjusting payment of interim relief already paid.

- (VII) Payment as per revised rate of pension/family pension shall be made w.e.f. 01.07.2023 and arrear of pension, additional pension, gratuity and other retiral benefits as well, 1st installment of 25% shall be paid by 31.08.2023, another 25% by 31.10.2023 and remaining 50% by 31.12.2023.

- (IX) All Pension Disbursing Authorities handling disbursement of pension/Family pension to retired judicial officers are hereby authorized to pay pension/family pension to the existing pensioners/family pensioners revised as per above. However, before Disbursement of the pension, the Pension Disbursing Authority shall authenticate that the fixation made is strictly in accordance with the provisions of

**Government of Punjab
Department of Home Affairs and Justice
(Judicial-1 Branch)**

No. 4/65/2009-3Jud(1)/441

Dated, Chandigarh the: 24/11/2023

ORDER

Subject:- Retirement benefits, revision of pension/family pension in respect of judicial officers as per order dated 19.05.2023 of Hon'ble Supreme Court of India in Writ Petition (Civil) 0No. 643 of 2023 titled as "All India Judges Association Vs Union of India and Ors".

In compliance with the Judgment dated 19.05.2023 in Writ Petition (Civil) No. 643 of 2015 titled as "All India Judges Association Vs Union of India and others," passed by Hon'ble Supreme Court of India, the Governor of Punjab is pleased to revise/modify/grant various benefits to the Retired Judicial Officers of the State of Punjab w.e.f 01.01.2016 indicated in the succeeding paragraphs.

(I) Pension

1. There shall be no change in pension for those retiring after 01.01.2016. The pension/family pension shall be @50% / 30% respectively of the last drawn pay at the time of retirement.
2. Revised pension of retired judicial officers shall be 50% of the last drawn pay.
3. Qualifying service for earning full pension shall be 20 years for the judicial officer retired after 01.01.2006.
4. Formulations as given in the Report of the Second National Judicial Pay Commission (SNJPC) shall apply for pension revision: (i) Multiplier factor of 2.81 shall be applicable for pension; or (ii) Pensioners shall be fitted appropriately in the fitment table below, whichever is higher:-

FITMENT TABLE

S.No	Existing Pay	New Proposed Pay
1	27700	77840
2	28470	80180
3	29240	82590
4	30010	85070
5	30780	87620
6	31550	90250
7	32320	92960
8	33090	95750
9	34010	95750
10	34930	98620
11	35850	101580

12	36770	104630
13	37690	107770
14	38610	111000
15	39530	114330
16	40450	114330
17	41530	117760
18	42610	121290
19	43690	124930
20	44770	128680
21	45850	132540
22	46930	132540
23	48010	136520
24	49090	140620
25	50320	144840
26	51550	149190
27	52780	149190
28	54010	153670
29	55240	158280
30	56470	163030
31	57700	163030
32	58930	167920
33	60310	172960
34	61690	178150
35	63070	178150
36	64450	183490
37	65830	188990
38	67210	188990
39	68750	194660
40	70290	199100
41	71830	203070
42	73370	211220
43	74910	217560
44	76450	224100

5. The fixation of pension as per para 4(ii) may take a little time since the record of each pensioner will have to be checked to ascertain the revised pension. Therefore in the first instance the revised pension may be calculated by all the Pension Disbursing Authorities (Banks) handling disbursement of revised pension by applying the multiplying factor of 2.81, and same shall be paid to the pensioners within 07(seven) days, failing which invite the contempt of order dated 19.05.2023 and 23.11.2023 of Hon'ble Supreme Court of India in Writ Petition (Civil) 0No. 643 of 2023 titled as "All India Judges Association Vs Union of India and Ors.
6. Thereafter, the Pension Sanctioning Authority shall ascertain the revised pension of each pensioner by comparing with the fitment table given in para 4(ii) above, after examining the relevant record of the concerned pensioner. If the revised pension so arrived yields higher amount of revised pension as compared to para 5 above, he/she will get the higher amount of revised pension.