Government of Jammu & Kashmir
Finance Department, (Codes Division)
Civil Secretariat, Srinagar.

***

Subject: Coverage of Government employees who have been appointed against the posts/vacancies advertised/notified for recruitment, prior to notification of New Pension Scheme (NPS) issued vide SRO-400 dated 24.12.2009 under Defined Pension Scheme (Old Pension Scheme) in place of Defined Contribution Pension Scheme (New Pension Scheme), as provided in the Jammu & Kashmir Civil Service Regulations, 1956.

Ref. No.: Council of Ministers Decision No. 129/11/2026 dated 10.09.2026.

Government Order No. 305- **F-of 2026**
Dated: 28 **.09.2026**

Government of India, Ministry of Finance (Department of Economic Affairs) vide Notification No. 5/7/2003-ECB & PR dated 22.12.2003 introduced/implemented Defined Contribution Pension Scheme (National Pension System) for all Government servants appointed on or after 01.01.2004 to the posts in the Central Government service, excluding armed forces.

The Government of Jammu & Kashmir, in pursuance of Cabinet Decision No. 117/10/2009, transitioned from the Defined Pension Scheme (Old Pension Scheme) and implemented the Defined Contribution Pension Scheme (New Pension Scheme) for all Government employees appointed or brought on regular establishment on or after 01.01.2010, vide SRO-400 of 2009 dated 24.12.2009 by introducing appropriate amendments in J&K Civil Service Regulations, 1956 and incorporating rules as contained in Schedule XXIII of the J&K Civil Services Regulations, Volume-II.

Subsequently, Department of Pension and Pensioners' Welfare in consultation with the Department of Personnel & Training, GoI, Department of Expenditure, GoI and Department of Legal Affairs, GoI, in light of the various representations/references and decisions of Hon'ble Court(s), issued instructions vide OM No. 57/04/2019-P&PW(B) dated 17.02.2020 giving one time option to Central Government employees for their coverage under the CCS (Pension) Rules, 1972, who were declared successful for recruitment in the results declared on or before 31.12.2003 against vacancies which occurred before 01.01.2004 and were covered under the National Pension System on joining service on or after 01.01.2004.

Representations were received by the Department of Pension and Pensioners' Welfare, GoI, from the Government servants appointed on or after 01.01.2004 requesting for extending the benefit of the pension scheme under Central Civil Services (Pension) Rules, 1972 (now 2021) on the ground that their appointment was made against the

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posts/vacancies advertised/notified for recruitment prior to notification of National Pension System, referring to court judgments of various Hon'ble High Court(s) and Hon'ble Central Administrative Tribunal (s) allowing such benefits to applicants.

The Department of Pension and Pensioners' Welfare, GoI, examined the matter in consultation with the Department of Financial Services, GoI, Department of Personnel & Training, GoI, Department of Expenditure, GoI and Department of Legal Affairs, GoI, in light of the various representations/references and decisions of the Courts in this regard and vide O.M No. 57/05/2021-P&PW(B) dated 03.03.2023, it was decided that in all cases where the Central Government Civil employee has been appointed against a post or vacancy which was advertised/notified for recruitment/appointment, prior to the date of notification for National Pension System i.e. 22.12.2003 and is covered under the National Pension System on joining service on or after 01.01.2004, may be given a one-time option to be covered under the CCS (Pension) Rules, 1972 (now 2021). This option was to be exercised by the concerned Government servants latest by 31.08.2023.

Based on the O.M No. 57/05/2021-P&PW(B) dated 03.03.2023 issued by Government of India, Ministry of Personnel, Public Grievances and Pension, Department of Pension and Pensioners Welfare, various representations were received in the Finance Department, J&K seeking extension of similar benefit to the employees of Government of J&K whose appointments were made against posts/vacancies advertised/notified for recruitment before the notification of the New Pension Scheme in Jammu and Kashmir vide SRO-400 of 2009 dated 24.12.2009.

Additionally, a number of Government employees of UT of J&K approached the Hon'ble Court(s) claiming coverage under the Old Pension Scheme (OPS) on the analogy of O.M No. 57/05/2021 P&PW(B) dated 03.03.2023 issued by Government of India, Ministry of Personnel, Public Grievances and Pension, Department of Pension and Pensioners Welfare. In some cases which inter-alia include, T.A. No. 6563/2021 titled Ajay Sharma and Others vs UT of J&K and Others, O.A. No. 1466/2023 titled Mohd. Zaffer vs GAD, UT of J&K and Others, Mohammad Yousuf Wagay vs Others, and T.A. No. 734/2021 titled Adiba Rasool vs State of J&K and Others, the Hon'ble Court(s) have directed the respondents to consider the claim(s) of the applicants for coverage under Old Pension Scheme (OPS) as has been extended to Central Government employees in terms of O.M No. 57/05/2021-P&PW(B) dated 03.03.2023.

The issue regarding grant of one-time option to be covered under the Old Pension Scheme (OPS), on the analogy of Government of India, Ministry of Personnel, Public Grievances and Pension, Department of Pension and Pensioners Welfare O.M. No. 57/05/2021-P&PW (B) dated 03.03.2023, was examined in the Finance Department and vide communication No. FD-Code/62/2022-02/1381 dated 11.10.2024, the matter regarding extension/applicability of O.M. No. 57/05/2021-P&PW (B) dated 03.03.2023

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to Government Employees of J&K, was taken up with the Government of India, Ministry of Home Affairs, Department of Jammu, Kashmir and Ladakh Affairs.

Vide communication dated 12.12.2024, the Ministry of Home Affairs, Department of Jammu, Kashmir and Ladakh Affairs, informed that the matter was forwarded to the Department of Pension and Pensioners' Welfare (DoPPW), and the DoPPW, vide ID Note No. 57/05/2021-PW(B)/19227 dated 06.12.2024, conveyed its inputs/views as under:

> *" The service matters of employees of States / UTs do not come under the jurisdiction of this Department. Therefore, rules / instructions issued by this Department are not suo-moto applicable to employees of States/UTs. It is for the concerned State Government / UTs and the concerned administrative Department to decide applicability of any service rules to their employees.*
>
> *It is further, stated that the Department of Pension and Pensioners' Welfare had issued instruction vide OM No. 57/05/2021-P&PW (B) dated 03.03.2023 giving one time option to the Central Government civil employees for inclusion under OPS who has been appointed against a post or vacancy which was advertised/ notified for recruitment/ appointment prior to notification for National Pension System i.e., 22.12.2003. As stated above the O.M is not suo-moto applicable to the employees of J&K."*

The proposal was further examined by the Finance Department and inter-departmental consultations were held with the General Administration Department, the Department of Law, Justice and Parliamentary Affairs, and the ARI & Trainings Department. All the concerned Departments concurred with the proposal and agreed to its placement before the Council of Ministers/Competent Authority for consideration and approval.

Accordingly, the matter was placed before the Council of Ministers on 10.09.2026. The Council of Ministers, vide Decision No. 129/11/2026 dated 10.09.2026, accorded approval to the Finance Department's proposal.

Consequent upon the above, sanction is hereby accorded for extending the benefit of granting one-time option to be covered under Defined Pension Scheme (Old Pension Scheme), for those Government employees of Jammu & Kashmir who have been appointed against the posts advertised/notified for recruitment/appointment prior to the date of notification of New Pension Scheme (NPS) issued vide SRO-400 dated 24.12.2009, and are covered under the New Pension Scheme (NPS) on joining service on or after 01.01.2010, on the analogy of O.M No. 57/05/2021-P&PW(B) dated 03.03.2023 issued by Government of India, Ministry of Personnel, Public Grievances and Pension, Department of Pension and Pensioners Welfare.

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The grant of one-time option to be covered under Defined Pension Scheme (Old Pension Scheme), shall be regulated as under:

i. In all cases where a Government employee has been appointed against a post or vacancy which was advertised/notified for recruitment/appointment, prior to the date of notification of Defined Contribution Pension Scheme (NPS), issued vide SRO-400 dated 24.12.2009 and is presently covered under the New Pension Scheme on joining service on or after 01.01.2010, may be given one-time option to be covered under Defined Pension Scheme (Old Pension Scheme).

ii. The option shall be exercised by the concerned Government employee within the stipulated period of **three (3) months** from the date of issuance of this Government Order.

iii. The option form for exercising the option to be covered under Defined Pension Scheme (Old Pension Scheme) is enclosed as **Annexure-A** to this Government Order.

iv. The Government employee who is eligible to exercise the option, but do not exercise the same within the stipulated time **(03 months)**, shall continue to be covered by the Defined Contributory Pension Scheme (New Pension Scheme).

v. The option once exercised shall be final.

vi. The Government employee shall submit the option form for coverage under the Defined Pension Scheme (Old Pension Scheme) to the Drawing and Disbursing Officer (DDO), who shall forward the same to the Head of Department (HOD)/Appointing Authority, as the case may be. The HOD/Appointing Authority shall thereafter forward the case to the concerned Administrative Department. The Administrative Department shall scrutinize each case and determine the eligibility of the employee for coverage under Old Pension Scheme in accordance with these instructions and issue necessary orders within one month.

vii. The NPS account of such Government employee shall, consequently, be closed from 1st of the month following the month in which order for coverage under Defined Pension Scheme (Old Pension Scheme) has been issued and he/she shall be required to subscribe to the General Provident Fund (GPF).

viii. The concerned Drawing & Disbursing Officer (DDO) shall initiate the process of closing the NPS account of such Government Employee through concerned Treasury as per the procedure prescribed in this behalf.

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ix. Regarding accountal of the corpus in the NPS account of the Government Employee, the following procedure shall be adopted:

a. Adjustment of Employees' Contribution in Accounts: Amount may be deposited under MH 8009 for onward crediting into the individual's GPF account and the account may be recast permitting up-to-date interest in terms of Rule 11 of the General Provident Fund Rules, 1960 amended from time to time.

b. Adjustment of Government Contribution under NPS in Accounts: The Government contribution shall be accounted for as minus debit (-Dr.) under Major Head: 2071– Pension and Other Retirement Benefits.

c. Adjustment of increased value of subscription on account of appreciation of investments - May be accounted for by crediting the amount to Govt. account under M.H. 0071- Contribution towards Pension and Other Retirements Benefits 800 Other Receipts.

x. For the accounting and adjustment of the accumulated corpus in the NPS account of such Government employee the matter shall be taken up with the Director General, Accounts & Treasuries, J&K, through respective Head of Department.

xi. The **Entire exercise** from date of exercising of option to closure of NPS account shall be **completed within 120 days** from the date of issuance of order by the concerned Administrative Department.

xii. Where any doubt arises as to whether any post advertised or appointment made falls within the ambit of this Government Order, the matter shall be referred to the Finance Department, whose decision thereon shall be final and binding on all concerned.

By order of the Government of Jammu & Kashmir.

Sd/-
(Shailendra Kumar), IAS,
Financial Commissioner (ACS),
Finance Department.

No. FD-Code/62/2022-02- 1637 Dated: 28 .09.2026

Copy to:

1. Ld. Advocate General, The High Court of Jammu & Kashmir and Ladakh.
2. All Financial Commissioners (Additional Chief Secretaries).
3. Additional Chief Secretary to the Hon'ble Chief Minister.
4. Director General of Police, Jammu & Kashmir.
5. Principal Accountant General, (A&E), J&K.
6. All Principal Secretaries to Government.
7. Principal Secretary to Hon'ble Lieutenant Governor.

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ANNEXURE-A

APPLICATION FOR SWITCHING OVER FROM NEW PENSION SCHEME (NPS) TO OLD PENSION SCHEME (OPS) IN TERMS OF Government Order NO. 305 F-of 2026 DATED 28/09/2026

OPTION FORM

(Through proper channel)

(To be submitted on or before 28th December, 2026)

I, _____ hereby exercise my option to switch over from Defined Contributory Pension Scheme (New Pension Scheme) to Defined Pension Scheme (Old Pension Scheme) under J&K Civil Services Regulations, 1956, as I am eligible for the same in accordance with the Government Order No. 305-**F-of 2026** dated 28.09.2026 issued by the Finance Department, J&K.

I, hereby certify that the documents and the information as mentioned below provided by me are true and correct and in case of any false information/misrepresentation, I, shall be personally responsible and liable for disciplinary action by the Department. I, further undertake that, I shall abide by the terms and conditions as laid down in Govt. Order No.305-F of 2026 dated 2809.2026.

SERVICE DETAILS

S.No.	Particulars	Details to be filled by the Government Employee	Remarks, if any
1.	Name of the Government employee		
2.	Parentage		
3.	Date of Birth		
4.	CPIS ID		
5.	PRAN Number		
6.	Date of Joining the Govt. Service		
7.	Department		
8.	Office		
9.	No. & Date of Advertisement/Notification under which Selection was made		
10.	No. & Date of Selection List		

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11.	No. & Date of Appointment Order		
12.	Post on which appointed		
13.	Post held at present		
14.	Department/Office		
15.	Details of Promotion availed	i. ii. iii.	

Date: ____/_____/2026.

Place:

In support of above the photocopy of Advertisement/Notification, Selection List, Appointment Order, PRAN Card, Service Book (Attested by DDO) are enclosed as **ANNEXURE-1.**

Signature of Government Employee
Name:
Designation:
CPIS No:
Department/Office:

For Drawing and Disbursing Officer/Head of Office (HoO)/Head of Department (HoD)

No.:

Date:

I, _____Designation _____certify that the Government employee namely_____ Designation _____is currently working/posted in _____ office and has submitted the above option form and is forwarded for its onward submission to Administrative Department.

Seal & Signature
Name of the Head of Department _____
Designation_____

Note: Route for submission of option form may be modified by the departmental authorities as per respective hierarchy.

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