



आयकर अपीलीय अधिकरण, मुंबई
केंद्रीय सरकार कार्यालय भवन, "प्रतिष्ठा भवन"
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No. F. 74-Ad/AT/2025

Dated the 03rd July, 2025.

*** NOTICE ***

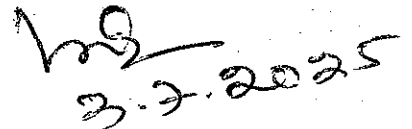
In continuation to this office earlier "Notice" of even no. dated 19.05.2025, kind attention is invited to Ministry of Finance, Department of Financial Services (Pension Reform Section), New Delhi's recent Office Memorandum File No. 1/3/2024-PR dated 01.07.2025 (Copy enclosed) informing therein that, the cut-off date for exercising the option under the Unified Pension Scheme (UPS) has been extended by three months, i.e. **upto 30th September, 2025** for eligible existing employees, past retirees and the legally wedded spouses of deceased past retirees for seeking claim under UPS.

Accordingly, all the eligible existing employees, past retirees and the legally wedded spouses of deceased past retirees are requested to take note of the same and submit their individual willingness or otherwise for Unified Pension Scheme, to their respective DDOs **on or before the closing date i.e. 30th September, 2025** for consideration and appropriate action thereof.

A schedule on online awareness programs on UPS to be conducted by PFRDA for the month of July 2025 is also enclosed, for information of the stakeholders concerned.

This may kindly be treated as **"MOST URGENT"**.

Encl: As above


(V. K. SINGHAL)
DEPUTY REGISTRAR

To,
All concerned.

File No. 1/3/2024-PR
Government of India
Ministry of Finance
Department of Financial Services
(Pension Reforms Section)

2nd Floor, Jeevan Deep Building
Parliament Street, New Delhi
Dated: 1st July, 2025

OFFICE MEMORANDUM

Sub.: Extension of cut-off date for exercising the option under Unified Pension Scheme (UPS)- reg.

The undersigned is directed to say that the Unified Pension Scheme (UPS) was notified by the Ministry of Finance vide Notification No. F. No. FX-1/3/2024-PR dated 24th January 2025 for covered under NPS.

2. As per the PFRDA (Operationalisation of the Unified Pension Scheme under NPS) Regulations, 2025 eligible existing employees, past retirees, and the legally wedded spouses of deceased past retirees were given a period of three months, i.e. up to 30th June 2025, to exercise their option for UPS.

3. It has now been decided to extend the cut-off date for exercising the option under the Unified Pension Scheme (UPS) by three months, i.e., up to 30th September 2025 for eligible existing employees, past retirees and the legally wedded spouses of deceased past retirees for seeking claims under UPS. In this regard, a copy of PFRDA's circular dated 26th June, 2025 is attached herewith.

4. It is requested that the revised timelines may be brought to the notice of the concerned nodal offices, eligible existing employees, eligible past retirees and eligible spouses of the deceased past retirees.

5. Further, schedule on online awareness programs on UPS to be conducted by PFRDA for the month of July 2025 is also enclosed, for circulation to stakeholders concerned.

6. This issues with the approval of Competent authority.

Encl.: as above

Harkesh Chander
01/07/2025

(Harkesh Chander)

Under Secretary to the Government of India
Tele no. 2374 8760

All Secretaries to the Government of India
(as per Standard List)

- 46) Ministry of Jal Shakti, Department of Water Resources, River Development and Ganga Rejuvenation
- 47) Ministry of Labour and Employment
- 48) Ministry of Law and Justice, Department of Justice
- 49) Ministry of Law and Justice, Department of Legal Affairs
- 50) Ministry of Law and Justice, Legislative Department
- 51) Ministry of Micro, Small and Medium Enterprises
- 52) Ministry of Mines
- 53) Ministry of Minority Affairs
- 54) Ministry of New and Renewable Energy
- 55) Ministry of Panchayati Raj
- 56) Ministry of Parliamentary Affairs
- 57) Ministry of Personnel, Public Grievances and Pensions, Department of Administrative Reforms and Public Grievances (DARPG)
- 58) Ministry of Personnel, Public Grievances and Pensions, Department of Pension & Pensioner's Welfare
- 59) Ministry of Personnel, Public Grievances and Pensions, Department of Personnel and Training
- 60) Ministry of Petroleum and Natural Gas
- 61) Ministry of Planning
- 62) Ministry of Ports, Shipping and Waterways
- 63) Ministry of Power
- 64) Ministry of Railways
- 65) Ministry of Road Transport and Highways
- 66) Ministry of Rural Development, Department of Land Resources (DLR)
- 67) Ministry of Rural Development, Department of Rural Development (DRD)
- 68) Ministry of Science and Technology, Department of Bio Technology
- 69) Ministry of Science and Technology, Department of Science and Technology (DST)
- 70) Ministry of Science and Technology, Department of Scientific and Industrial Research (DSIR)
- 71) Ministry of Skill Development and Entrepreneurship
- 72) Ministry of Social Justice and Empowerment, Department of Empowerment of Persons with Disabilities
- 73) Ministry of Social Justice and Empowerment, Department of Social Justice and Empowerment
- 74) Ministry of Statistics and Programme Implementation
- 75) Ministry of Steel
- 76) Ministry of Textiles
- 77) Ministry of Tourism
- 78) Ministry of Tribal Affairs
- 79) Ministry of Women and Child Development
- 80) Ministry of Youth Affairs and Sports, Department of Sports
- 81) Ministry of Youth Affairs and Sports, Department of Youth Affairs
- 82) Department of Atomic Energy
- 83) Department of Space
- 84) NITI Aayog
- 85) Cabinet Secretariat
- 86) President's Secretariat
- 87) Prime Minister's Office
- 88) Election Commission of India
- 89) Union Public Service Commission



पेंशन निधि विनियामक और विकास प्राधिकरण
PENSION FUND REGULATORY AND DEVELOPMENT AUTHORITY



परिपत्र / CIRCULAR

Circular No.: पीएफआरडीए/2025/04/एसयूपी-सीजी-एसजी/01

Date: 26.06.2025

To,

The PrAOs, PAOs, DDOs of Central Government,

Existing Employees, Eligible Past Retirees and the Legally Wedded Spouses of Deceased Past Retirees of Central Government covered under National Pension System (NPS),

The DTAs, DTOs, DDOs of State Governments with respect to AIS Officials,

The Central Recordkeeping Agencies (CRAs),

National Pension System Trust.

Subject: Extension of cut-off date for exercising Option of Unified Pension Scheme (UPS) under NPS by three months i.e upto 30 September 2025

Please refer to the Regulation 3 (2) (i) of the Pension Fund Regulatory and Development Authority (Operationalisation of the Unified Pension Scheme under National Pension System) Regulations, 2025 dated 19th March 2025, wherein, it is provided that the exercise of option in respect of an eligible employee to be covered under UPS shall be undertaken: - (i) within three months from 1st April 2025, or within such extended timelines if any, allowed by the Central Government, in respect of a person mentioned under clause (i) and clause (iii) of sub-regulation (1) of regulation 3 of the above regulations.

2. The Central Government of India has extended the cut-off date for exercising the option for UPS by three months i.e., upto 30th September 2025 in respect of the following

(i) migration to UPS from NPS by an existing Central Government employee in service as on 1st April 2025, who is covered under NPS,

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or (b) the legally wedded spouse in case of a subscriber who has superannuated or retired and has demised prior to exercising the option for UPS.

(विकास कुमार सिंह)/(Vikas Kumar Singh)
मुख्य महाप्रबंधक/Chief General Manager



Online UPS Awareness Sessions - July 2025

S. No.	Date	Day	Time	Language	Meeting Link	Remarks
1	01-Jul-25	Tuesday	11:00 AM onwards	Hindi	https://imarticuslearning.webex.com/meet/PFRDA	
2	02-Jul-25	Wednesday	04:00 PM onwards	English	https://imarticuslearning.webex.com/meet/PFRDA	
3	03-Jul-25	Thursday	11:00 AM onwards	English	https://imarticuslearning.webex.com/meet/PFRDA	For past retirees
4	04-Jul-25	Friday	04:00 PM onwards	Hindi	https://imarticuslearning.webex.com/meet/PFRDA	For past retirees
5	05-Jul-25	Saturday	11:00 AM onwards	Hindi	https://imarticuslearning.webex.com/meet/PFRDA	
6	07-Jul-25	Monday	11:00 AM onwards	English	https://imarticuslearning.webex.com/meet/PFRDA	
7	08-Jul-25	Tuesday	04:00 PM onwards	Hindi	https://imarticuslearning.webex.com/meet/PFRDA	
8	09-Jul-25	Wednesday	11:00 AM onwards	Hindi	https://imarticuslearning.webex.com/meet/PFRDA	For past retirees
9	10-Jul-25	Thursday	04:00 PM onwards	English	https://imarticuslearning.webex.com/meet/PFRDA	For past retirees
10	11-Jul-25	Friday	11:00 AM onwards	English	https://imarticuslearning.webex.com/meet/PFRDA	
11	12-Jul-25	Saturday	04:00 PM onwards	Hindi	https://imarticuslearning.webex.com/meet/PFRDA	
12	14-Jul-25	Monday	04:00 PM onwards	English	https://imarticuslearning.webex.com/meet/PFRDA	
13	15-Jul-25	Tuesday	11:00 AM onwards	English	https://imarticuslearning.webex.com/meet/PFRDA	For past retirees
14	16-Jul-25	Wednesday	04:00 PM onwards	Hindi	https://imarticuslearning.webex.com/meet/PFRDA	For past retirees
15	17-Jul-25	Thursday	11:00 AM onwards	Hindi	https://imarticuslearning.webex.com/meet/PFRDA	
16	18-Jul-25	Friday	04:00 PM onwards	English	https://imarticuslearning.webex.com/meet/PFRDA	
17	19-Jul-25	Saturday	11:00 AM onwards	English	https://imarticuslearning.webex.com/meet/PFRDA	
18	21-Jul-25	Monday	11:00 AM onwards	Hindi	https://imarticuslearning.webex.com/meet/PFRDA	For past retirees
19	22-Jul-25	Tuesday	04:00 PM onwards	English	https://imarticuslearning.webex.com/meet/PFRDA	For past retirees
20	23-Jul-25	Wednesday	11:00 AM onwards	English	https://imarticuslearning.webex.com/meet/PFRDA	
21	24-Jul-25	Thursday	04:00 PM onwards	Hindi	https://imarticuslearning.webex.com/meet/PFRDA	
22	25-Jul-25	Friday	11:00 AM onwards	English	https://imarticuslearning.webex.com/meet/PFRDA	
23	26-Jul-25	Saturday	04:00 PM onwards	Hindi	https://imarticuslearning.webex.com/meet/PFRDA	
24	28-Jul-25	Monday	11:00 AM onwards	English	https://imarticuslearning.webex.com/meet/PFRDA	For past retirees
25	29-Jul-25	Tuesday	04:00 PM onwards	Hindi	https://imarticuslearning.webex.com/meet/PFRDA	For past retirees
26	30-Jul-25	Wednesday	11:00 AM onwards	Hindi	https://imarticuslearning.webex.com/meet/PFRDA	
27	31-Jul-25	Thursday	04:00 PM onwards	English	https://imarticuslearning.webex.com/meet/PFRDA	

Attention: UPS Awareness Sessions are only for Central Government Employees or their legally wedded spouses, who are eligible for UPS.

Receipt No. 812174(5)/2025/O/o LAW SECRETARY (Computer No. 812174)

ध्यान दें: यूपीएस जागरूकता सत्र केवल ऐसे केंद्र सरकार के कर्मचारियों या उनके कानूनी रूप से विवाहित जीवनसाथियों के लिए हैं जो यूपीएस के लिए पात्र हैं।