

MINISTRY OF FINANCE
(Department of Economic Affairs)

NOTIFICATION

New Delhi, the 31st March, 2023

G.S.R.237(E).— In exercise of the powers conferred by section 3A of the Government Savings Promotion Act, 1873 (5 of 1873), the Central Government hereby makes the following Scheme, namely:-

1. Short title and commencement.— (1) This Scheme may be called the Mahila Samman Savings Certificate, 2023.

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

2. Definitions.— (1) In this Scheme, unless the context otherwise requires,-

- (a) “account” means an account opened under this Scheme;
- (b) “account holder” means a girl or woman in whose name the account is held;
- (c) “Act” means the Government Savings Promotion Act, 1873 (5 of 1873);
- (d) “Form” means a form appended to this Scheme;
- (e) “General Rules” means the Government Savings Promotion General Rules, 2018;
- (f) “year” means a period of twelve months commencing from the date of deposit in the account.

(2) Words and expressions used herein but not defined shall have the meanings respectively assigned to them in the Act and in the General Rules.

3. Application for opening an account.— (1) An application for opening an account under this Scheme shall be made by a woman for herself, or by the guardian on behalf of a minor girl to the Account Office in Form - I, on or before the 31st March, 2025.

(2) An account opened under this Scheme shall be a single holder type account.

4. Deposits.— (1) An individual may open any number of accounts subject to the maximum limit for deposit specified in sub-paragraph (3) and a time gap of three months shall be maintained between the existing account and the opening of other account.

(2) A minimum of one thousand rupees and any sum in multiples of one hundred rupees may be deposited in an account and no subsequent deposit shall be allowed in that account.

(3) A maximum limit of two lakh rupees shall be deposited in an account or accounts held by an account holder.

5. Interest.— (1) **The deposits made under this Scheme shall bear interest at the rate of 7.5 per cent. per annum.**

(2) Interest shall be compounded on quarterly basis and credited to the account.

(3) The interest payable to the account holder in respect of any account opened or deposit made which is not in consonance with the provisions of this Scheme shall be payable at the rate applicable to the Post Office Savings Account.

6. Payment on maturity.— (1) The deposit shall mature on completion of two years from the date of the deposit and the Eligible Balance may be paid to the account holder on an application in Form-2 submitted to the accounts office on maturity.

(2) In calculating the maturity value, any amount in fraction of a rupee shall be rounded off to the nearest rupee and for this purpose, any amount of fifty paise or more shall be treated as one rupee and any amount less than fifty paise shall be ignored.

7. Withdrawal from account.— (1) The account holder shall be eligible to withdraw maximum up to forty per cent. of the Eligible Balance once after the expiry of one year from the date of opening of the account but before the maturity of the account by making application in Form-3.

(2) In case of an account opened on behalf of a minor girl, the guardian may apply for the withdrawal for the benefit of the minor girl by submitting the following certificate to the accounts office, namely:-

“Certified that the amount sought to be withdrawn is required for the use and welfare of Miss/
Kumari..... who is a minor girl and is alive on this.....the day of.....(month),
.....(year).”

(3) In calculating the withdrawal from the account, any amount in fraction of a rupee shall be rounded off to the nearest rupee and for this purpose, any amount of fifty paise or more shall be treated as one rupee and any amount less than fifty paise shall be ignored.

8. Premature closure of account.-(1) The account shall not be closed before maturity except in the following cases, namely:-

(a) on the death of the account holder;

(b) where the post office or the Bank concerned is satisfied, in cases of extreme compassionate grounds such as medical support in life-threatening diseases of the account holder or death of the guardian, that the operation or continuation of the account is causing undue hardship to the account holder, it may, after complete documentation, by order and for reasons to be recorded in writing, allow premature closure of the account.

(2) Where an account is prematurely closed under sub-paragraph (1), interest on principal amount shall be payable at the rate applicable to the Scheme for which the account has been held.

(3) Premature closure of an account may be permitted, any time after the completion of six months from the date of opening of an Account on an application in Form-4, for any reason other than provided under sub-paragraph (1), and in which case the balance as stood from time to time in the account shall be eligible only for the interest rate less by two per cent. than the rate specified in this Scheme.

(4) In calculating the maturity value, any amount in fraction of a rupee shall be rounded off to the nearest rupee and for this purpose, any amount of fifty paise or more shall be treated as one rupee and any amount less than fifty paise shall be ignored.

9. Agency charges payable to Department of Posts and authorised banks.- The following agency charges shall be paid for operation of this scheme:

Sl. No.	Type of transaction	Charges payable (in rupees)
(1)	(2)	(3)
1.	Receipt – Physical Mode	40
2.	Receipt – e-mode	9
3.	Payments	6.5 paise per Rs.100 turnover

10. Application of General Rules.- The provisions of the General Rules shall, so far as may be, apply in relation to the matters for which no provision has been made in this Scheme.

11. Power to relax.-Where the Central Government is satisfied that the operation of any of the provisions of this Scheme causes undue hardship to the account holder, it may by order, for reasons to be recorded in writing, relax the requirements of that provision in a manner not inconsistent with the provisions of the Act.

[F. No. 1/3/2023-NS]

ASHISH VACHHANI, Addl. Secy.

FORM - 1

[See paragraph 3(1)]

Application for opening an account

To

The Postmaster/Manager

.....
.....

Sir,

Paste photograph of applicant

I[account holder/guardian] hereby apply for opening of an account under Mahila Samman Savings Certificate, 2023 in your Post Office/Bank.

I tender herewith Rs...../-
(Rs.....) in cash/Cheque/DD.

No..... date..... as initial deposit. My particulars are as under:-

1. Name of First Depositor

.....
 Name or the Guardian
 Date of Birth
 (DD / MM / YYYY)
 (In words).....

2. Aadhaar Number of account holder

.....

3. Permanent Account Number (PAN) of account holder

.....

4. Present Address

.....

Permanent Address

.....

5. Contact details

Telephone Number.....
 Mobile Number.....
 Email ID.....

6. Type of Account

Single or through Guardian for Minor

7. Details of date of birth of minor

.....

(Applicable in case of minor account)

a) Certificate No.

.....

b) Date of Issue

.....

c) Issuing authority

.....

8. Name of Guardian.....

(In case the account is opened on behalf of a
 Minor)

9. Details of other KYC documents attached 1. Proof of identification

.....

2. Address proof

.....

The following documents are accepted as valid documents for the purpose of identification and address proof: 1. Passport 2. Driving license 3. Voter's ID card 4. Job card issued by NREGA signed by the State Government officer 5. Letter issued by the National Population Register containing details of name and address;

10. My specimen Signatures

1.....
 (Name).....
 1.....
 (Name).....
 1.....
 (Name).....

I hereby undertake to abide by the scheme provisions and Government Savings Promotion rules-2018 applicable on the Scheme and amendments issued thereto from time to time.

Details of my/our other accounts under the Scheme are as under:

S.No.	Name of Scheme	Date of opening of account	Amount deposited	Customer Identification Number	Account number	Name of Post office/Bank
1.	Mahila Samman Savings Certificate, 2023					
2.	Mahila Samman Savings Certificate, 2023					

A separate sheet may be taken in case of furnishing details of more accounts opened along with signature or thumb impression of account holder/guardian.

Signature or thumb impression of account holder/guardian

Date:.....

Nomination

11. I.....hereby nominate the person(s) mentioned below to whom to the exclusion of all other persons in the event of my death the amount standing to my credit in Mahila Samman Savings Certificate, 2023 at the time of my death would be payable.

S.No.	Name(s) of the nominee(s) and relationship	Full address (s)	Aadhaar number of nominee(optional)	Date of birth of nominee in case of minor	Share of entitlement	Nature of entitlement Trustee or owner
1						
2						
3						
4						

As the nominee(s) at Serial No.(s).....specified above is/are minor(s), I appoint Shri/Smt/Kumari.....S/o,D/o,W/o.....
Address.....

.....to receive the sum due under the said account in the event of my death during the minority of the nominee(s).

1. Signature of witness.....

Name & Address.....

2. Signature of witness.....

Name & Address.....

Signature or thumb impression of account holder/guardian

Place:

Date:

For use of Post Office/Bank

The account has been opened in the name of.....on.....with deposit of Rs.....under Mahila Samman Savings Certificate, 2023 vide Account No.....dated.....

Customer identification Number.....

Nomination has been registered vide No.....dated.....

Signature and seal of competent authority.

FORM – 2
[See paragraph 6(1)]
Application for closure of account

Name of Post Office/Bank _____ Date _____

Account Number _____

1. I hereby submit pass book/deposit receipt and apply for closure of my above mentioned account matured on _____.

2. Please Credit the amount of eligible balance in my matured account to my SB Account no. _____ standing at _____ (Name of Account office).

or

Please issue a Demand Draft/account payee cheque

or

Please pay in cash (applicable if the amount is below permissible limit).

Certified, that the amount sought to be withdrawn to be availed is required for the use ofwho is alive and still a Minor.

Signature or thumb impression of account holder /guardian

(Thumb impression should be attested by a person known to Accounts office)

Payment Order
(For office use only)

Date

Payment detail

Principal amount Rs. _____

(+) Interest due Rs. _____

(-) Recovery of overpaid interest Rs. _____

Deduction if any Rs _____

Total Amount due Rs _____

Pay Rs. _____ (in figures) _____ (in words)

Date

Signature of Postmaster/Manager

Acquittance

(to be filled by depositor)

Received Rs . _____ (In figures) _____ (in words) By cash/cheque/DD bearing no.dated...../by transfer to Account No.....

Date:

Signature/thumb impression of account holder /guardian

FORM – 3
[See paragraph 7(1)]
Application for withdrawal

To,
 The Postmaster/Manager

.....

Sir,

I(account holder /guardian) hereby apply for withdrawal from my account as per details below:-

Account Number:.....

Amount of withdrawal applied.....

2. Please Credit the amount of withdrawal to my SB Account no._____ standing at _____(Name of Account office).

or

Please issue a Demand Draft/account payee cheque

or

Please pay in cash (applicable if the amount is below permissible limit of cash payment).

3. I certify that all the provisions applicable under scheme for grant of withdrawal have been complied with.

*Certified, that the amount sought to be withdrawn to be availed is required for the use ofwho is alive and still a Minor.

Date:- _____ Signature or thumb impression of account holder/guardian

.....
 (Thumb impression of the depositor should be attested by a person known to the accounts office)

For office use only

Payment detail

Eligible balance in Account . _____

Less Penalty amount . _____

Total Amount to be paid ₹ . _____ (In figures)

(In words) _____

Date Stamp

Signature of Postmaster/Manager

Acquittance

(to be filled by account holder/ messenger)

Received Rs . _____(In figures)_____ (in words) By cash/cheque/DD bearing No.)_____ dated _____/by transfer to Account

No. _____.

Date

Signature/thumb impression of account holder/guardian

FORM – 4

[See paragraph 8(3)]

Application for premature closure of account

To,
The Postmaster/Manager

.....

.....

Sir,

1. I wish to prematurely close Account No. _____ having balance of _____ (Rupees _____ Only) and request you to pay the amount after deduction of applicable penalty, as per details given below:-

Please Credit the amount to my SB Account no. _____ standing at _____ (Name of Account office).

or

Please issue a Demand Draft/account payee cheque

or

Please pay in cash (applicable if the amount is below permissible limit)

2. I hereby declare that the provisions under which the account can be closed before maturity have been complied with.

*Certified, that the amount sought to be withdrawn to be availed is required for the use ofwho is alive and still a Minor.

Date:- _____

Signature or thumb impression of account holder /guardian

(Thumb impression of the depositor should be attested by a person known to the accounts office)

For office use only**Payment detail**

Eligible balance in Account . _____

Less Penalty amount . _____

Total Amount to be paid . _____ (In figures)

(In words) _____

Date Stamp

Signature of Postmaster/Manager

Acquittance

(to be filled by account holder/ messenger)

Received Rs . _____ (In figures) _____ (in words) By cash/cheque/DD bearing

No.) _____ dated _____ /by transfer to Account

No. _____.

Date:

Signature/thumb impression of account holder /guardian

Place:

अधिसूचना

नई दिल्ली, 31 मार्च, 2023

सा.का.नि. 238(अ).— केंद्रीय सरकार, सरकारी बचत संवर्धन अधिनियम, 1873 (1873 का 5) की धारा 15 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, सरकारी बचत संवर्धन साधारण नियम, 2018 का संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात्: -

1. इन नियमों का संक्षिप्त नाम सरकारी बचत संवर्धन साधारण (संशोधन) नियम, 2023 है।

(2) ये राजपत्र में इसके प्रकाशन की तारीख को प्रवृत्त होंगे।

2. सरकारी बचत संवर्धन साधारण नियम, 2018 के नियम 6 में, उप-नियम (1) के स्थान पर निम्नलिखित उप-नियम रखा जाएगा, अर्थात्:-

"(1) नियम 5 के उप-नियम (2) में उल्लिखित दस्तावेजों के अतिरिक्त, कोई व्यक्ति खाता खोलने के प्रयोजन से पहचान और पते के प्रमाण सहित निम्नलिखित पहचान दस्तावेज भी लेखा कार्यालय में प्रस्तुत करेगा, अर्थात् :-

(क) भारतीय विशिष्ट पहचान प्राधिकरण द्वारा जारी आधार संख्या:

परन्तु, -

(क) जहां किसी व्यक्ति को आधार संख्या समनुदेशित नहीं की गई है, वहां वह खाता खोलते समय आधार के लिए नामांकन के आवेदन का प्रमाण प्रस्तुत करेगा और खाता धारक खाते को आधार संख्या से जोड़ने के लिए खाता खोलने की तारीख से छह मास की अवधि के भीतर लेखा कार्यालय को आधार संख्या प्रस्तुत करेगा;

(ख) यदि कोई जमाकर्ता पहले से ही खाता खोल रखा है और लेखा कार्यालय में अपना आधार संख्या प्रस्तुत नहीं किया है, तो वह 1 अप्रैल, 2023 से छह मास की अवधि के भीतर प्रस्तुत करेगा,

और जमाकर्ता द्वारा छह मास की विनिर्दिष्ट अवधि के भीतर आधार संख्या प्रस्तुत करने में विफल होने की स्थिति में, जब तक वह लेखा कार्यालय में आधार संख्या प्रस्तुत नहीं करता है, तब तक उसका खाता प्रचालन में नहीं रहेगा;

(ख) आयकर नियम, 1962 में यथा परिभाषित स्थायी खाता संख्या या प्ररूप 60:

परन्तु जिस व्यक्ति ने खाता खोलने के समय स्थायी खाता संख्या प्रस्तुत नहीं की है, उसे निम्नलिखित में से किसी भी घटना के, जो भी पहले हो, होने की तारीख से दो मास की अवधि के भीतर लेखा कार्यालय में उसे प्रस्तुत करना होगा, अर्थात्:-

(i) खाते में किसी भी समय अतिशेष पचास हजार रुपये से अधिक है; या

(ii) किसी वित्तीय वर्ष में खाते में सभी जमा रकमों का योग एक लाख रुपये से अधिक है; या

(iii) खाते से एक महीने में सभी निकासी और अंतरण का कुल योग दस हजार रुपये से अधिक है,

और दो मास की विनिर्दिष्ट अवधि के भीतर जमाकर्ता द्वारा स्थायी खाता संख्या प्रस्तुत करने में विफल होने की स्थिति में, जब तक वह लेखा कार्यालय को स्थायी खाता संख्या प्रस्तुत नहीं कर देता है, तब तक उसका खाता प्रचालन में नहीं रहेगा;

(ग) कोई अन्य दस्तावेज, जो लेखा कार्यालय द्वारा आवश्यक समझा जाए, जिसमें कारबार की प्रकृति और जमाकर्ता की वित्तीय स्थिति से संबंधित दस्तावेज शामिल हैं।"

[फा. सं. 1/3/2023-एनएस]

आशीष वच्छानी, अपर सचिव

टिप्पण : मूल अधिसूचना भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में अधिसूचना संख्यांक सा.का.नि. 1003 (अ), तारीख 5 अक्टूबर, 2018 द्वारा प्रकाशित की गई थी।

NOTIFICATION

New Delhi, the 31st March, 2023

G.S.R.238(E) — In exercise of the powers conferred by section 15 of the Government Savings Promotion Act, 1873 (5 of 1873), the Central Government hereby makes the following rules to amend the Government Savings Promotion General Rules, 2018, namely:-

1. These rules may be called the Government Savings Promotion General (Amendment) Rules, 2023.

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

2. In the Government Savings Promotion General Rules, 2018, in rule 6, for sub-rule (1), the following sub-rule shall be substituted, namely:-

“(1) In addition to the documents mentioned in sub-rule (2) of rule 5, an individual shall also submit to the Accounts Office, the following identity documents containing proof of identity and address for the purpose of opening an account, namely:-

(a) the Aadhaar Number issued by the Unique Identification Authority of India:

Provided that,-

(a) where the Aadhaar Number has not been assigned to an individual, he shall furnish proof of application of enrollment for Aadhaar at the time of opening an account and the account holder shall furnish the Aadhaar number to the Accounts Office within a period of six months from the date of opening of account for linking the account with Aadhaar Number;

(b) if a depositor has already opened an account and has not submitted his Aadhaar number to the Accounts Office, he shall do so within a period of six months with effect from the 1st day of April, 2023,

and in the event of failure of the depositor to submit the Aadhaar number within the specified period of six months, his account shall cease to be operational till the time he submits the Aadhaar Number to the Accounts Office;

(b) the Permanent Account Number or Form 60 as defined in the Income Tax Rules, 1962:

Provided that the individual who has not submitted the Permanent Account Number at the time of opening an account shall submit the same to the Accounts Office within a period of two months from the date of happening of any of the following events, whichever is the earliest, namely:-

(i) the balance at any point of time in the account exceeds fifty thousand rupees; or

(ii) the aggregate of all credits in the account in any financial year exceeds one lakh rupees; or

(iii) the aggregate of all withdrawals and transfers in a month from the account exceeds ten thousand rupees,

and in the event of the failure of the depositor to submit the Permanent Account Number within the specified period of two months, his account shall cease to be operational till the time he submits the Permanent Account Number to the Accounts Office;

(c) any other document as may be considered necessary by the Accounts Office including those related to the nature of business and financial status of the depositor.”

[F. No. 1/3/2023-NS]

ASHISH VACHHANI, Addl. Secy.

Note: The principal notification was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) vide notification number G. S. R. 1003 (E), dated the 5th October, 2018.

अधिसूचना

नई दिल्ली, 31 मार्च, 2023

सा.का.नि. 239(अ).—केन्द्रीय सरकार, सरकारी बचत संवर्धन अधिनियम, 1873 (1873 का 5) की धारा 3क द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राष्ट्रीय बचत (मासिक आय खाता) योजना, 2019 का और संशोधन करने के लिए निम्नलिखित स्कीम बनाती है, अर्थात्:-

1. (1) इस स्कीम का संक्षिप्त नाम राष्ट्रीय बचत (मासिक आय खाता) (संशोधन) स्कीम, 2023 है।

(2) यह राजपत्र में इसके प्रकाशन की तारीख को प्रवृत्त होगी।

2. राष्ट्रीय बचत (मासिक आय खाता) स्कीम, 2019 के पैरा 4 के उप-पैरा (2) में,-

(क) "चार लाख पचास हजार रुपए" शब्दों के स्थान पर "नौ लाख रुपए" शब्द रखे जाएंगे;

(ख) "नौ लाख" शब्दों के स्थान पर "पंद्रह लाख" शब्द रखे जाएंगे।

[फा. सं. 1/3/2023-एनएस]

आशीष वच्छानी, अपर सचिव

टिप्पण : मूल स्कीम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में संख्यांक सा.का.नि. 917(अ), तारीख 12 दिसंबर, 2019 द्वारा प्रकाशित की गई थी, और तत्पश्चात संख्यांक सा.का.नि. 286(अ), तारीख 5 मई, 2022, सा.का.नि. 839(अ), तारीख 22 नवंबर, 2022 और सा.का.नि. 55(अ), तारीख 27 जनवरी, 2023 द्वारा संशोधित की गई थी।

NOTIFICATION

New Delhi, the 31st March, 2023

G.S.R.239(E)—In exercise of the powers conferred by section 3A of the Government Savings Promotion Act, 1873 (5 of 1873), the Central Government hereby makes the following Scheme to further amend the National Savings (Monthly Income Account) Scheme, 2019, namely:-

1. (1) This Scheme may be called the National Savings (Monthly Income Account) (Amendment) Scheme, 2023.

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

2. In the National Savings (Monthly Income Account) Scheme, 2019, in paragraph 4, in sub-paragraph (2), –

(a) for the words “rupees four lakh fifty thousand”, the words “nine lakhs” shall be substituted;

(b) for the words “nine lakhs”, the words “fifteen lakh” shall be substituted.

[F. No. 1/3/2023-NS]

ASHISH VACHHANI, Addl. Secy.

Note : The Principal Scheme was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G. S. R. 917(E), dated the 12th December, 2019 and subsequently amended vide number G.S.R.286(E) dated the 5th May, 2022, G.S.R. 839(E) dated the 22nd November, 2022 and G.S.R. 55(E) dated the 27th January, 2023.

अधिसूचना

नई दिल्ली, 31 मार्च, 2023

सा.का.नि. 240(अ).— केन्द्रीय सरकार, सरकारी बचत संवर्धन अधिनियम, 1873 (1873 का 5) की धारा 3क द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, वरिष्ठ नागरिक बचत स्कीम, 2019 का और संशोधन करने के लिए निम्नलिखित स्कीम बनाती है, अर्थात्: -

1. (1) इस स्कीम का संक्षिप्त नाम वरिष्ठ नागरिक बचत (संशोधन) स्कीम, 2023 है।
(2) यह राजपत्र में इसके प्रकाशन की तारीख को प्रवृत्त होगी।
2. वरिष्ठ नागरिक बचत स्कीम (जिसे इसमें इसके पश्चात् उक्त स्कीम कहा गया है) के पैरा 3 के उप-पैरा (7) में, "पंद्रह लाख" शब्दों के स्थान पर, "तीस लाख" शब्द रखे जाएंगे।
3. उक्त स्कीम के पैरा 4 के उप-पैरा (1) में "पंद्रह लाख" शब्दों के स्थान पर, दोनों स्थानों पर जहां वे आते हैं, "तीस लाख" शब्द रखे जाएंगे।

[फा. सं. 1/3/2023-एनएस]

आशीष वच्छानी, अपर सचिव

टिप्पण : मूल स्कीम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में, संख्यांक सा.का.नि. 916(अ), तारीख 12 दिसंबर, 2019 द्वारा प्रकाशित की गई थी, और तत्पश्चात् संख्यांक सा.का.नि. 287(अ), तारीख 5 मई, 2022, सा.का.नि. 842(अ), तारीख 22 नवंबर, 2022 और सा.का.नि. 56(अ), तारीख 27 जनवरी, 2023 द्वारा संशोधित की गई थी।

NOTIFICATION

New Delhi, the 31st March, 2023

G.S.R.240(E).—In exercise of the powers conferred by section 3A of the Government Savings Promotion Act, 1873 (5 of 1873), the Central Government hereby makes the following Scheme further to amend the Senior Citizens' Savings Scheme, 2019, namely:-

1. (1) This Scheme may be called the Senior Citizens' Savings (Amendment) Scheme, 2023.
(2) It shall come into force on the date of its publication in the Official Gazette.
2. In the Senior Citizens' Savings Scheme (hereinafter referred to as the said Scheme), in paragraph 3, in sub-paragraph (7), for the words "fifteen lakhs", the words "thirty lakh" shall be substituted.
3. In the said Scheme, in paragraph 4, in sub-paragraph (1), for the words "fifteen lakh" at both the places where they occur, the words "thirty lakh" shall be substituted.

[F. No. 1/3/2023-NS]

ASHISH VACHHANI, Addl. Secy.

Note: The principal Scheme was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G. S. R. 916(E), dated the 12th December, 2019 and subsequently amended *vide* number G.S.R.287 (E), dated the 5th May, 2020, G.S.R. 842(E), dated the 22nd November, 2022 and G.S.R. 56(E) dated the 27th January, 2023.