



# भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 16] नई दिल्ली, बृहस्पतिवार, मार्च 29, 2018/चैत्र 8, 1940 (शक)  
No. 16] NEW DELHI, THURSDAY, MARCH 29, 2018/CHAITRA 8, 1940 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।  
Separate paging is given to this Part in order that it may be filed as a separate compilation.

## MINISTRY OF LAW AND JUSTICE (Legislative Department)

*New Delhi, the 29th March, 2018/Chaitra 8, 1940 (Saka)*

The following Act of Parliament received the assent of the President on the 28th March, 2018, and is hereby published for general information:—

### THE PAYMENT OF GRATUITY (AMENDMENT) ACT, 2018

No. 12 OF 2018

[28th March, 2018.]

An Act further to amend the Payment of Gratuity Act, 1972.

BE it enacted by Parliament in the Sixty-ninth Year of the Republic of India as follows:—

1. (1) This Act may be called the Payment of Gratuity (Amendment) Act, 2018.

Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

39 of 1972.

2. In the Payment of Gratuity Act, 1972 (hereinafter referred to as the principal Act), in section 2, for clause (k), the following clause shall be substituted, namely:—

Amendment of section 2.

'(k) "notification" means a notification published in the Official Gazette and the expression "notified" shall be construed accordingly;'

3. In section 2A of the principal Act, in sub-section (2), in the *Explanation*, in clause (iv), for the words "twelve weeks", the words "such period as may be notified by the Central Government from time to time" shall be substituted.

Amendment of section 2A.

Amendment of  
section 4.

**4.** In section 4 of the principal Act, in sub-section (3), for the words "ten lakh rupees", the words "such amount as may be notified by the Central Government from time to time" shall be substituted.

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DR. G. NARAYANA RAJU,  
*Secretary to the Govt. of India.*

# GOVT. INCREASES MAXIMUM GRATUITY LIMIT TO RS. 20 LAKHS

AUTHOR :[EDITOR1](#)

<https://taxguru.in/corporate-law/govt-increases-maximum-gratuity-limit-to-rs-20-lakhs.html>

Government vide [notification S.O. 1420 \(E\) dated 29.03.2018](#) increased the limit of amount of gratuity payable to an employee under sub-section (3) of section 4 of the Payment of Gratuity Act, 1972 (39 of 1972) from from the existing limit of Rs. 10 Lakh to Rs. 20 Lakhs.

## MINISTRY OF LABOUR AND EMPLOYMENT NOTIFICATION

New Delhi, the 29th March, 2018

**S.O. 1420 (E).**—In exercise of the powers conferred by sub-section (3) of section 4 of the Payment of Gratuity Act, 1972 (39 of 1972), the Central Government hereby specifies that the amount of gratuity payable to an employee under the said Act shall not exceed twenty lakh rupees.

[No. S-42012/02/2016-SS-II]  
MANISH GUPTA, Jt. Secy.

### List of Recent Gratuity Related Notification

Title	Notification No.	Date
<a href="#">Payment of Gratuity (Amendment) Act, 2018 applicable from 29.03.2018</a>	Notification No. S.O. 1419(E).	29/03/20
<a href="#">Govt. increases maximum gratuity limit to Rs. 20 Lakhs</a>	Notification No. S.O. 1420 (E).	29/03/20
<a href="#">Govt notifies maximum maternity leave of 26 weeks for Gratuity</a>	Notification No. S.O. 1421 (E)	29/03/20
<a href="#">President assents Payment of Gratuity (Amendment) Act, 2018</a>	NO. 12 OF 2018	29/03/20

**MINISTRY OF FINANCE****(Department of Revenue)****(CENTRAL BOARD OF DIRECT TAXES)****NOTIFICATION**

New Delhi, the 8th March, 2019

**(Income-tax)**

**S.O. 1213(E).**—In exercise of the powers conferred by sub-clause (iii) of clause (10) of section 10 of the Income-tax Act, 1961 (43 of 1961), and in supersession of Ministry of Finance, Department of Revenue, notification number S.O. 141(E), dated the 11<sup>th</sup> June, 2010, except as respects things done or omitted to be done before such supersession, the Central Government, having regard to the maximum amount of any gratuity payable to employees, hereby specifies twenty lakh rupees as the limit for the purposes of the said sub-clause in relation to the employees who retire or become incapacitated prior to such retirement or die on or after the 29<sup>th</sup> day of March, 2018 or whose employment is terminated on or after the said date.

[Notification No. 16 /2019/F. No. 200/8/2018-ITA-I]

RAJARAJESWARI R., Under Secy.