



भारतसरकार GOVERNMENT OF INDIA  
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राजस्वविभाग DEPARTMENT OF REVENUE  
केन्द्रीय अप्रत्यक्षकर एवं सीमाशुल्क बोर्ड  
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### OFFICE CIRCULAR No. 03/2025

**Sub: Exercise of Option from New Pension Scheme (NPS) to Unified Pension Scheme (UPS)**

**Ref: a) Ministry of Finance (Dept. of Financial Services) Notification F.No.FX-1/3/2024-PR dt.24.01.2025.**

**b) Pension Fund Regulatory and Development Authority (PFRDA) Operationalisation of UPS under NPS Notification F.No.PFRDA12/01/0001/2023-LEGAL dt. 19.03.2025.**

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The Government of India has introduced the Unified Pension Scheme (UPS) w.e.f. 01.04.2025, as an option under National Pension Scheme (NPS) for the employees of Central Government who are covered under NPS. The employees under NPS who wish to opt for the UPS must submit the required forms or acknowledgements within three months from 1st April 2025, or within such extended timelines if any, allowed by the Central Government; to request the transition through one of the following modes:

- 1 . Online Mode:** Employees can submit their request via the e-NPS portal <https://enps.nsdl.com/eNPS/NationalPensionSystem.html> . Upon submission, they must provide an acknowledgment receipt of the online submission to the AO (DDO) of their office.
- 2 . Offline Mode:** Employees may submit the required forms physically addressed to the AO (DDO) of their office (the required forms can be downloaded from <https://www.npskra.nsdl.co.in/ups.php>). The Administrative Officers are then requested to process the shifting through CRA transaction website ( <https://cra-nsdl.com/CRA/> ).

The option once exercised shall be **final and irrevocable**.

It may be noted that the employees under NPS, who do not exercise the UPS option under NPS within the timelines laid down shall be deemed to have opted to continue under NPS without UPS option.

For detailed guidelines and procedures, employees under NPS are advised to refer to the official notifications issued by the Ministry of Finance, viz; Notification F.No.FX-1/3/2024-PR dt. 24.01.2025 and PFRDA (Operationalisation of UPS under NPS) Regulations, 2025 dt. 19.03.2025. For further assistance, FAQs and a detailed Standard Operating Procedure (SOP) on the migration process of PRAN from NPS to UPS are provided in the NPS CRA website <https://www.npskra.nsdl.co.in/ups.php> .

Since opting for UPS is an **irrevocable choice**, employees under NPS are encouraged to carefully evaluate the long-term implications of the scheme on their retirement benefits before submitting their forms.

This issues with the approval of Commissioner.

(कोम्मिसेट्टी मुरलीधर / **Kommisetty Muralidhar**)  
संयुक्त आयुक्त /**Joint Commissioner**

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