

Recovery of Attachment Orders for Maintenance/ Other Than Maintenance (Debt)

1. Meaning of attachment

An attachment order is a court order requiring recovery of a specified amount from a government employee's salary.

Two types:

1. Attachment for debt. Other than maintenance
2. Attachment for maintenance

Hem Sharma Classes: 9991500264

2. Maximum salary that may be attached

(i) For maintenance

Up to **two-thirds** ($\frac{2}{3}$) of the attachable salary may be recovered/ One-third of salary is exempted from attachment in the execution of a decree for maintenance.

(ii) For debt or any decree other than maintenance

The following amount is exempt: Hem Sharma Classes: 9991500264

- First ₹1,000 of salary; and
- Two-thirds ($\frac{2}{3}$) of the remaining salary.

Therefore, only **one-third** ($\frac{1}{3}$) of the balance after exemption of ₹1,000 may be attached.

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3. Rounding off the recoverable amount

While calculating the amount to be attached:

- A fraction of a rupee may be ignored.
- Alternatively, the amount may be rounded off to the next rupee.

4. Emoluments exempt from attachment

The following payments are exempt:

1. Dearness Pay
2. House Rent Allowance
3. Dearness Allowance
4. Fixed Medical Allowance

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5. Conveyance Allowance
6. Uniform Allowance Hem Sharma Classes: 9991500264
7. City Compensatory Allowance
8. Subsistence Allowance
9. Transport Allowance
10. Pension

Not Exempted from attachment:

The following are not liable to attachment:

- Non-practising allowance
- Deputation allowance
- Interim relief
- Cash-handling allowance

Treatment of Personal Pay and Special Pay

- Personal Pay and Special Pay are included in total monthly emoluments (X).
- They are not included in exempt allowances (Y) unless specifically declared exempt through a government notification under **Section 60(1)(I) of the Code of Civil Procedure, 1908.** Hem Sharma Classes: 9991500264

5. Duration of salary attachment

When an employee's salary has been under attachment for a total period of **24 months**, the following rules apply:

- The salary becomes exempt from further attachment for the next **12 months**.
- If the attachment relates to the same decree, the salary becomes finally exempt after the total attachment period of 24 months.

Exception for maintenance decrees

The 12-month exemption does **not** apply to attachment for maintenance.

Recovery under a maintenance decree may continue **without any break**, as provided under Section 60(1) of the Code of Civil Procedure, 1908.

6. Recovery under successive/ a New Attachment Order

If recovery under the previous attachment order is less than the maximum permissible limit, the balance may be recovered under the new attachment order.

Recovery under New Order = Maximum Permissible Limit - Recovery under Previous Order
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If a new attachment order is received before the earlier order has been fully complied with:

- Recovery under the new order may also be made;
- But only to the extent that the total amount attached remains within the maximum permissible limit.

7. When the new order exceeds the permissible limit

If the amount under the new attachment order exceeds the maximum attachable amount:

- The disbursing officer should return the order to the court concerned.
- The reasons for returning it should be clearly explained.

Formulas for Calculating Recovery

Let:

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- **X = Total emoluments**
- **Y = Total exempt allowances**

Attachment for maintenance

Maximum attachment = $(X - Y) \times \frac{2}{3}$

Attachment for debt

Maximum attachment = $(X - Y - 1,000) \times \frac{1}{3}$

Reference: **Section 60(1)(i) of the Code of Civil Procedure, 1908.**

Appendix-12 of PFR Vol-II

Rule 5.9 of PFR Vol-I