



2025:DHC:7875-DB



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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

***Date of decision: 08.09.2025***

+ W.P.(C) 10298/2025  
D K GUPTA

.....Petitioner

Through: Petitioner in person.

versus

UOI THROUGH SECRETARY TELECOM AND ANR.

.....Respondents

Through: Mr. P. S. Singh, CGSC with  
Mr. Aushotosh Bharti, Ms.  
Minakshi Singh, Ms. Ketarina  
Chakpram, Advs.

**CORAM:**

**HON'BLE MR. JUSTICE NAVIN CHAWLA**

**HON'BLE MS. JUSTICE MADHU JAIN**

**NAVIN CHAWLA, J. (ORAL)**

1. This petition has been filed, challenging the Order dated 25.02.2025 passed by the learned Central Administrative Tribunal, Principal Bench, New Delhi (hereinafter referred to as the 'Tribunal') in R.A. no. 73/2023 in O.A. no. 1534/2019, titled ***D.K. Gupta v. Union of India***, dismissing the review application filed by the petitioner herein.

2. The petitioner had filed the abovementioned Review Application before the learned Tribunal seeking review of the Order



dated 05.04.2023 passed in the abovementioned O.A.. The grievance of the petitioner was that the learned Tribunal has wrongly accepted the calculation of interest on delayed payment of various retiral benefits submitted by the respondent.

3. The petitioner, who appears in person, submits that, in terms of Rule 11 of the General Provident Fund Rules, 1960, (GPF Rules), the interest credited to the GPF account of an employee in a particular year, also carries interest in the subsequent year, that is, it is added to the principal amount standing to the credit of the employee at the start of the subsequent year. He submits that in the present case, however, after the retirement of the petitioner, interest has been calculated only on the principal amount for each of the years, thereby denying him the benefit of the correct amount of interest.

4. He further submits that in terms of Rule 68 of the CCS (Pension) Rules, 1972, in case any disciplinary proceedings are pending against an employee on the date of his superannuation and in such proceedings, the employee is either exonerated or such proceedings are dropped, the gratuity will be deemed to have fallen due on the day following the date of retirement, for the purpose of payment of interest on delayed payment of gratuity. He submits that, therefore, in the present case, the respondents were not correct in calculating the interest from only after three months from the date of retirement of the petitioner.

5. On the other hand, the learned counsel for the respondents submits that the petitioner has taken a fixed rate of interest for calculating the interest on the gratuity amount that was due to him. He



submits that the rate of interest varies from year to year and therefore, has to be applied accordingly.

6. Regarding interest amount being added back to the principal amount of each year, he submits that the interest amount due to the petitioner shall be re-calculated in accordance with the rules.

7. On the plea that the interest becomes due and payable from the next day of the retirement, he placed reliance on Rule 68 of the CCS (Pension) Rules, 1972, to submit that though the payment of gratuity will be deemed to have fallen due on the date following the date of retirement of the employee, if the payment of gratuity has been authorized after three months from the date of his retirement, interest is to be allowed only beyond the period of three months from the date of retirement.

8. We have considered the submissions made by the petitioner in person and the learned counsel for the respondents.

9. As far as the rate of interest is concerned, the same has to be determined in accordance with the instructions issued from time to time for the relevant period.

10. Equally, from Rule 11 of the GPF Rules, it is apparent that the interest earned each year and remaining to the credit of the employee, has to further carry interest for the subsequent year, that is, it shall be added to the principal amount at the beginning of the next year.

11. Therefore, the respondent would have to re-calculate the interest which is payable to the petitioner in accordance with the rate that was prescribed on a year-to-year basis, and adding the interest earned in a particular year to the principal standing to the credit of the



petitioner at the beginning of the subsequent year.

12. Coming to the issue of when the interest amount will become due and payable, we may herein note that the disciplinary proceedings against the petitioner in fact, had been withdrawn as would be evident from the Order dated 27.07.2018 passed by the Supreme Court in SLP (Civil) No. 1549/2018 titled ***D.K. Gupta v. Union of India & Anr.***

13. In terms of the Office Memorandum dated 25.08.1994, interest is payable beyond the period of three months from the date of retirement. Equally, in terms of the explanation given to Rule 68 of CCS (Pension) Rules, 1972, where the Government Servant is exonerated of all charges and where the gratuity is paid on the conclusion of such proceedings, though the payment of gratuity will be deemed to have fallen due on the date following the date of retirement, if the payment of gratuity has been authorized after three months from the date of his retirement, interest may be allowed beyond the period of three months from the date of retirement. While making the calculation, the respondent shall take the above into consideration.

14. The respondent shall, therefore, recalculate the interest due to the petitioner and this exercise must be completed by the respondent within a period of four weeks from today and the interest due to the petitioner should be released to the petitioner along with a copy of the calculation within the same period.

15. In case the petitioner is still aggrieved, it shall be open to the petitioner to make a representation in that regard to the respondent, which should be considered by the respondent in accordance with law.



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16. With the above clarification and direction, the petition is disposed of.

**NAVIN CHAWLA, J**

**MADHU JAIN, J**

**SEPTEMBER 8, 2025/ys/RM/ik**