



2026:CGHC:4266



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NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPS No. 8009 of 2022

1 - Laxmi Narayan Tiwari S/o Late Shri Hanuman Prasad Tiwari Aged About 73 Years R/o - Ward No.-7, Behind Police Station, Pamgarh, Tahsil And Police Station - Pamgarh, Distt. - Janjgir-Champa (C.G.)

... Petitioner(s)

versus

1 - State Of Chhattisgarh Through - Its Secretary, Department Of School Education, Mahanadi Bhawan, Mantralaya, Police Station And Post - Rakhi, Atal Nagar, Nawa Raipur, District - Raipur (C.G.)

2 - Director Office Of Director, Department Of School Education, Indravati Bhawan, Police Station And Post-Rakhi, Atal Nagar, Nawa Raipur, Distt. - Raipur (C.G.)

3 - Head Accountant General (Lekha And Haqdaari) Office Of Head Accountant General (Lekha And Haqdaari), Zero Point, Balodabazar Road, Raipur, Distt. - Raipur (C.G.)

4 - Senior Account Officer/m.B. Cell Officer Of Head Accountant General (Lekha And Haqdaari), Cg Zero Point, Balodabazar Road, Raipur, Distt. - Raipur (C.G.)

5 - District Education Officer (Deo) Office Of District Education Officer, Janjgir-Champa, Distt. - Janjgir - Champa (C.G.)

... Respondent(s)



For Petitioner(s) : Shri Abhishek Pandey, Advocate
For Respondent(s) : Shri Rohitashva Singh, Panel Lawyer

{{Hon'ble Shri Justice Sachin Singh Rajput}}

Order on Board

23/01/2026

Following relief has been claimed in this writ petition -

- i. That, this Hon'ble Court may kindly be pleased to direct the respondent authorities to produce all the relevant records relating to case of the petitioner before this Hon'ble Court for its kind perusal.
- ii. That this Hon'ble Court may kindly be pleased to set aside/quash the impugned recovery order dated 08/07/2011 (Annexure P/3) issued by the Assistant Account Officer, Raipur against the petitioner.
- iii. That, this Hon'ble Court may kindly be pleased to set aside/ quash the impugned recovery order dated 27/05/2022 (Annexure P/4) issued by respondent No.4/Sr. Account Officer, office of Accountant General, Raipur against the petitioner.
- iv. That, this Hon'ble Court may kindly be pleased to direct the respondent authorities to release the whole GPF amount of the petitioner for which he is legally entitled immediately with interest @ 10% per annum from the date of his retirement i.e. 31/01/2011 to the date of actual payment.
- v. That, this Hon'ble Court may further be pleased to direct respondents to give suitable compensation to the petitioner for the mental trauma and agony, harassment and hardships suffered by him as also cost of the litigation.

2. Learned counsel for the petitioner submits that the petitioner who was working as Lecturer in Government Higher Secondary School, Sasha, Distt.-Janjgir-Champa (CG) retired on 31/01/2011 on attaining the age of super annuation and he has been paid all retiral dues. After a lapse of about 11 years, impugned order (Annexure P/4) reminder letter was issued by respondent No.3 to



the Principal, Govt. Higher Secondary School, Sahsa, District–Janjgir-Champa, copy of which has been forwarded to him indicating therein that there is negative balance of Rs.7,66,002/- in the GPF account of the petitioner and thus, the same may be deposited. Learned counsel further submits that the petitioner has already retired from service more than 10 years back, no such recovery can be made from the GPF account of the petitioner. He placed reliance on the decision of this Court in the case of **Dharmu Ram Mandavi v. State of Chhattisgarh and ors.**, WPS No.2617/2013 passed on 2617/2013 and order passed by coordinate Bench of this Court in the case of **H.N.Shukla v. State of Chhattisgarh** passed in WPS No.1984/2023 on 30/01/2025. Thus, he submits that the impugned order (Annexure P/4) may be set aside and the respondent may not recover any amount from the account of the petitioner.

3. Opposing the above submissions, learned counsel for respective respondents submits that the amount reflected in the impugned order (Annexure P/1) represent a negative balance in the petitioner's GPF account. It was contended that a notice was duly issued earlier to the petitioner on 21/03/2011 i.e. before three months of his retirement, therefore, it cannot be said that recovery of the said amount is impermissible. Therefore, they submit that the writ petition is devoid of merits and liable to be dismissed.

4. Heard learned counsel for the parties and perused the record.

5. The issue involved in this writ petition is as to whether the negative balance shown in the GPF account of the petitioner can be recovered after 11 years of his retirement. This issue fell for consideration before this Court in the case of Dharmu Ram (Supra) and relying upon provisions contained in the GPF rules, 1955 and Pension Rules, 1976 and also placing reliance on the judgment of Hon'ble Madhya Pradesh High Court in the case of **Ramnarayan Sharma v. State of M.P. and ors.** (W.A.No.357/2016), this Court observed as under -

13. A careful perusal of the above-quoted provisions would show that recoverable Government dues shall be adjusted within a period of six months from the date of retirement and if no claim is made within that period, it shall be presumed that no Government claim is outstanding against him excluding water charges and house rent, and the amount of



water charges and house rent shall be recovered within a period of one year from the date of retirement and thereafter, for such recovery, legal procedure has to be adopted. As such, Rules 65 & 66 of the Pension Rules of 1976 do not empower the State and its authorities to make any recovery of Government dues from pension/gratuity after expiry of six months/one year as per Rules 65 & 66 of the Pension Rules of 1976.

14. As such, the provisions contained in Rules 65 & 66 of the Pension Rules of 1976 would show that they provide for recovery of Government dues and do not empower the State or its functionaries to make any adjustment of Government dues from pension/gratuity after expiry of 6 months as per sub-rule (3)(a) of Rule 66 of the Pension Rules of 1976 and water charges & house rent after a period of one year as provided in the proviso to Rule 66(4) of the Pension Rules of 1976.

15. The M.P. High Court in Ramnarayan Sharma (supra) while considering Rules 65 & 66 of the Pension Rules of 1976 held that after expiry of 6 months (for recoverable dues) or 12 months (for water charges & house rent) from the date of retirement, the only mode available for recovering ascertainable and unascertainable Government dues is by taking recourse to legal procedure which means filing the suit for recovery in the court of competent civil jurisdiction, and observed as under in paragraphs 8.9, 8.12 & 8.13: -

“8.9 Rule 66 circumscribes the generic power under Rule 65. The said Rule provides that if any Govt. dues (other than those referred in Rule 65) remained unrealised and unassessed, surety may be taken from the retiring Govt. servant and the amount of pension and gratuity should be released without any delay. Rule further provides that in case of inability expressed by retired Govt. servant to furnish the surety, suitable cash deposit may be taken from him or a portion of gratuity which is sufficient to meet out the standing dues should be withheld. Rule further provides that where the dues are unascertainable then withholding of gratuity should be limited to 10%.

8.12 Scheme of Rule 66 can be bifurcated in two parts. The first part



pertains to recovery of ascertainable dues and the second of unascertainable dues. In case of ascertainable dues the mode of taking cash deposit or surety or recovery from gratuity at the time of retirement is permissible. However, in case of unascertainable except dues relating to house rent and water charge, period of six months from the date of retirement is provided for the Govt. to assess and calculate the exact amount of dues. For adopting the same procedure of adjustment against the cash deposit or partly withheld gratuity within the period of six months. Whereas in case of unascertainable dues pertaining to house rent and water charges long period of 12 months is prescribed for completing the process of assessment and calculation.

8.13 After the period of 6 months / 12 months from the date of retirement the only mode available for recovering ascertainable and unascertainable Govt. dues is by taking recourse to legal procedure which means filing the suit for recovery in the court of competent civil jurisdiction.”

16. In light of the aforesaid discussion, if the facts of the present case are examined, it is quite vivid that in the present case, the petitioner had already retired from service on 31-5-2008, whereas notice has been first time issued on 25-5-2010 for deposit of negative balance in his PF account of 2,85,711/- which has been reduced on recalculation to ₹ 2,57,114/- and by the impugned order dated 14-3-2013 (Annexure P-1), recovery order has been passed against the petitioner which is very much beyond the prescribed period i.e. six months from the date of retirement and which had already expired on 30-11-2008. As such, the amount in question cannot be directed to be recovered vide order dated 14-3-2013 without following the prescribed procedure of approaching the civil court of competent jurisdiction. Accordingly, the action of the respondents in making recovery for adjustment of GPF debit balance directing recovery of 2,57,114/- is declared unlawful. Consequently, the order impugned dated 14-3-2013 (Annexure P-1) is hereby set aside and the respondents are directed to pay the amount of GPF and all other retiral dues to the



petitioner, if outstanding, within 45 days from the date of receipt of a copy of this order. However, the respondents are at liberty to take the recourse of lawful mode to recover the amount, if any, as shown in Annexure P-1.”

6. The same proposition has also been laid down by this Court in WPS No.1984/2023. Thus, in the opinion of this Court, the case of the petitioner squarely falls within the law laid down by this Court in the aforesaid judgments. Accordingly, the impugned order is set aside. The petition is accordingly allowed.

Sd/-

(Sachin Singh Rajput)

JUDGE