

GAHC010024612025



**THE GAUHATI HIGH COURT**  
**(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)**

**Case No. : WP(C)/714/2025**

SAWARMAL KHEMKA AND SONS HUF  
REPRESENTED BY ITS KARTA SRI AMIT KHEMKA, AGE 48 YRS.  
S/O- SAWARMAL KHEMKA,  
HAVING ITS OFFICE ADDRESS AT M/S SENUA HARDWARE STORE, FANCY  
BAZAR, GUWAHATI-01, KAMRUP METRO, ASSAM

VERSUS

THE UNION OF INDIA  
MINISTRY OF COMMUNICATIONS, DEPARTMENT OF POSTS, GOVT OF  
INDIA, NEW DELHI-01

2:THE CHIEF POSTMASTER GENERAL  
ASSAM CIRCLE  
MEGHDOOT BHAWAN  
5TH FLOOR  
KACHARI  
PAN BAZAR  
GUWAHATI-01  
KAMRUP METRO  
ASSAM

3:THE POSTMASTER GPO  
MEGHDOOT BHAWAN  
KACHARI  
PAN BAZAAR  
GUWAHATI-01  
KAMRUP METRO  
ASSAM

4:THE SENIOR SUPERINTENDENT OF POST OFFICES  
DEPARTMENT OF POSTS INDIA

GUWAHATI DIVISION  
GUWAHATI-01

5:THE SENIOR POSTMASTER  
DEPARTMENT OF POSTS  
GUWAHATI GPO  
MEGHDOOT BHAWAN  
KACHARI  
PAN BAZAAR  
GUWAHATI-01  
KAMRUP METRO  
ASSA

Advocate for the petitioner(s): Mr. A Kabra

Advocate for the respondent(s): Mr. B Chakravarty, CGC

**B E F O R E**  
**HON'BLE MR. JUSTICE DEVASHIS BARUAH**

**ORDER**

**06.03.2026**

Heard Mr. A Kabra, the learned counsel appearing on behalf of the petitioner. Mr. B Chakravarty, the learned CGC, who appears on behalf of the respondents.

2. The petitioners have approached this Court seeking a direction upon the respondent authorities to pay interest on the deposit so made in the Public Provident Fund Scheme by the petitioner. It is relevant to take note of that the petitioner belongs to a Hindu Undivided Family.

3. Mr. B Chakravarty, the learned CGC appearing on behalf of the respondents

submits that with effect from 13.05.2005, Hindu Undivided Family or any Association of Persons could not have opened any account under the Public Provident Fund Act, 1968 (for short, the *Act of 1968*), in view of the amendment to the provisions of the said Act. He, further submitted that a Circular was also issued in that regard on 16.05.2005 informing all Heads/Circles/Regions/ Additional Director General, APS, New Delhi. It is the opinion of this Court that the said aspect be brought on record by filing an affidavit.

4. List this matter again on 08.05.2026.
5. The affidavit be filed on or before 27.04.2026.
6. Liberty is given to the petitioner to file a reply, in the meantime, if so advised.

**JUDGE**

**Comparing Assistant**