

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
APPELLATE SIDE

Present:

The Hon'ble Justice Shampa Dutt (Paul)

WPA 26551 of 2025

Axis Bank Limited
Vs
Central Government Industrial Tribunal, Kolkata & Ors.

For the Petitioner : Mr. Sukrit Mukherjee,
Mr. Shuvojeet Gupta,
Mr. Rajat Subhra Das.

For the Respondent no. 3 : Mr. Susanto Pal,
Mr. Mrinal Kanti Sardar.

For the Respondent no. 4 : Mr. Amritam Mandal.

Judgment reserved on : 08.07.2026

Judgment delivered on : 28.07.2026

Shampa Dutt (Paul), J.:

1. The writ application has been preferred challenging an ex parte award dated 06.06.2024, passed by the learned Presiding Officer, Central Government Tribunal, Kolkata.
2. Vide the impugned order the learned Tribunal directed as follows:-

“Therefore, the contractor employers are bound to pay conveyance allowance, gun allowance and special allowance which were earlier paid to those security personnel deployed by them in the establishment of principal employer Axis Bank Ltd. from the date they have

stopped payment unilaterally or at the direction of the principal employer till those security personnel worked for them in the establishment of the Principal Employer.

In case those contractors fail to pay such due to those security guards deployed by them in the establishment of Axis Bank Ltd., then in view of provisions of section 21(4) of Contract Labour (Regulation & Abolition) Act, 1970 the principal employer who is the ultimate user of the service of those security guards are bound to pay the arrears due to those security guards employed by it through different contractors after verification of their service in its establishment and also after verifying their wage slips of September, 2008 onwards till it took their services and recover the same from its contractors from the pending bills, if any, provided it had already paid those allowances to the contractors. In case if it had not paid towards such allowances to its contractors then it is bound to make payment of arrear of conveyance allowance, gun allowance and special allowance to all the security personnel engaged by it through the above mentioned contractors for the period of contract it had with them or till the period those security personnel rendered service to its establishment.

Accordingly, Reference no. 39 of 2015 is allowed with the finding that unilateral decision of the contractor employers as well as principal employer Axis Bank Ltd. without complying with the mandatory provisions of section 9-A of I.D. Act, in effecting changes in the service conditions of contractor employees by stopping payment of conveyance allowance, gun allowance and special allowance is held to be illegal and they are bound to pay the dues of those workmen from the date, the payment was stopped till their service in the establishment of the Axis Bank Ltd.

Both the principal employer and contractor employers are directed to make payment of the above due within three months from the date hereof failing which the union shall be at liberty to recover the same according to law.”

3. The petitioner's case in the present writ application is that the petitioner was established in 1993 and is one of the India's largest private sector banks.
4. In and around 2008, the petitioner has executed several service agreements with the respondent nos. 4 and 7 respectively (hereinafter referred to as the "said agreements") for providing armed guards and security services for certain bank branches and ATMs in Kolkata.
5. In connection with the payment of wages to the workmen, the roles and responsibilities of the petitioner and the contractors are clearly defined between the parties. Whilst the petitioner is responsible for the clearing monthly invoices raised by the contractors which is inclusive of the wages payable to the workmen and it is the contractors who are responsible to make the payments of wages to the individual workman.
6. The workmen employed under the agreements by the contractors had claimed that since November 4, 2008, the contractors have denied allegedly the payment of (i) conveyance allowance, (ii) gun allowance and (iii) special allowance to the workmen without any prior notice or intimation of doing so, effectively stopping the payment of wages to the workmen from the month of October 2008. It is stated that the petitioner has cleared all the invoices raised by the contractors for the said period till now.

- 7.** The workmen allegedly attempted to resolve the matter by way of negotiations, failing which the workmen, represented by the respondent no. 3 approached the respondent no. 2, by way of a letter dated February 14, 2012, but the petitioner was not a party to the conciliation proceedings as the petitioner never received any summons or notice in connection with the conciliation proceedings or any claims made by the workmen and thus the petitioner was at the time, unaware of any concerns raised by the workmen in connection with their wages. Nonetheless, the aforementioned conciliation proceedings failed, and a failure report dated 12.05.2015 was prepared and filed by the Conciliation Officer.
- 8.** Aggrieved by such failure, respondent no. 3 on behalf of the workmen approached the Learned Tribunal and filed a statement of claim being reference No. 39 of 2015, approximately 5 years after the failure report was filed by the Conciliation Officer.
- 9.** It is the further case of the petitioner that at the time of the conciliation proceeding and the Case No. 39 of 2015, the petitioner was uninformed, unaware and did not receive the summons/notices and papers of: (i) Claim filed by the workmen before the Conciliation Officer in 2012, (ii) Minutes of the conciliation proceedings conducted between the workmen and the contractors, (iii) Failure Report prepared and filed by the Conciliation Officer dated 12.05.2015.
- 10.** It is the further case of the petitioner that the petitioner was never awarded the opportunity to be present and attend the conciliation proceedings or the proceedings of Case No. 39 of 2015 and the petitioner was unable to present any written statement or arguments.

- 11.** The petitioner then received a letter from respondent no. 2 dated 23.04.2025 (hereinafter referred to as the "ALC Letter") seeking execution of the impugned Award on 16.05.2025. 16.05.2025.
- 12.** Hence, the writ application challenging the impugned award on the ground that the learned Tribunal failed to consider the unexplained delay on the part of the respondent no. 3/Union and also failing to explain the maintainability of the dispute on the ground of delay.
- 13.** It is the specific case of the petitioner that the petitioner is merely the principal employer who had entered into contractual arrangement with the concerned contractor for the provision of manpower and security services at designated bank branches and ATMs. The role of the petitioner, as Principal Employer, was confined to making payments in accordance with the invoices raised by the contractors, in consideration of the services rendered under the respective service agreements.
- 14.** The petitioner had no role to play, nor any obligation, be it contractual or statutory, in relation to the manner in which the consideration amount received by the contractors was distributed or apportioned among the individual contract workmen engaged by them.
- 15.** The obligation of the petitioner, as well as its legal responsibility under applicable law, is restricted to timely clearing of the invoices duly raised by the contractors. Beyond this, the obligation to ensure the payment of wages to the contract workmen lies solely and squarely upon the contractors, as per the statutory scheme governing contract labour, and in particular under Section 21 of the Contract Labour (Regulation and Abolition) Act, 1970 (hereinafter referred to as the "CLRA Act").

- 16.** It is settled law, as reiterated by the Hon'ble Supreme Court in multiple pronouncements, that the liability of the Principal Employer under Section 21(4) of the CLRA Act is triggered only in the event of default by the contractor in payment of the wages of the contract workmen and only upon satisfaction of the procedural requirements prescribed therein. Even then, such liability is limited in scope and does not extend to supervising or ensuring the exact manner in which the wages or allowances are calculated or disbursed by the contractor to its workmen.
- 17.** There exists no provision either under the CLRA Act or the rules framed thereunder which casts an obligation upon the Principal Employer to ascertain or verify the internal wage breakups or component-wise structure of the remuneration paid by the contractor. In the absence of any statutory mandate or contractual stipulation imposing such responsibility, the petitioner cannot be held liable for any alleged shortfall or deficiency in the payment of specific allowances (such as conveyance, gun allowance, or special allowance) by the contractor to its workmen.
- 18.** As such, the petitioner submits that they have no liability financial or otherwise for non-payment of certain components which do not form part of the wages of the workmen by the contractors to its employees. Such liability is entirely on the contractors and not the principal employer.
- 19.** It is further submitted that that any liability of the petitioner, as principal employer, to make payment of the claimed allowances, if at all, can only arise in a secondary or residual capacity, and strictly in accordance with the limited framework prescribed under Section 21(4) of the Contract Labour (Regulation and Abolition) Act, 1970.

- 20.** It is contended that the learned Tribunal has committed an error in fastening liability upon the petitioner for the payment of certain allowances, namely conveyance allowance, gun allowance, and special allowance, which admittedly do not fall within the statutory definition of "wages" as contemplated under the Payment of Wages Act, 1936. Consequently, such allowances fall outside the scope of the petitioner's limited and conditional liability under Section 21(4) of the CLRA Act.
- 21.** Hence, the writ application praying for setting aside of the said impugned award.
- 22.** The learned Tribunal while deciding the reference considered the following issues:-

“Whether the action of M/s. S & IB Service Pvt. Ltd., M/s. PVS Ltd., M/s. Orion Security Solutions and M/s. G4S Ltd., contractors of Axis Bank Ltd. is justified in denying (i) Conveyance Allowance, (ii) Gun Allowance and (iii) Special Allowance to the contractual workmen is legal and/or justified? If not, what relief the workmen are entitled.”

- 23.** The following findings of the learned Tribunal being relevant are reproduced herein:-

“In the present case the dispute is between the employees of the contractors with the contractor employers engaged by the Axis Bank Ltd. for supply of man power. The establishment involved in the present case is the Axis Bank Ltd, and principal employer is also the Axis Bank Ltd. That in view of the section 2(a) (i) of the I.D. Act, 1947 the appropriate

Government in relation to any dispute concerning bank is the Central Govt. and not the State Govt. Further, in view of proviso of section 2 (a) (ii) of the Act of 1947, in case of a dispute between a contractor and the contract labour employed through the contractor in any industrial establishment where such dispute first arose, the appropriate Government shall be the Central Government which has control over such industrial establishment. Therefore, in view of section 2 (a) (i) and (ii) the appropriate Government who can make reference of an industrial dispute concerning a bank to a Tribunal or Labour Court is the Central Government and not State Government as alleged by both the contesting contractor employers. Therefore, this Tribunal holds that it has ample jurisdiction to entertain the present reference.

Whether the contractor employers are justified in denying conveyance allowance, gun allowance and special allowance to the security personnel deployed by them in the establishment of Axis Bank Ltd. and whether the employer unilaterally stopped payment of those allowances mentioned above?"

24. The tribunal then observed as follows:-

"Thus, from such admission made by M.W.1 it proves the employees of contractor M/s. S & IB Services Pvt. Ltd. deployed in the establishment of Axis Bank Ltd. were paid conveyance allowance, gun allowance and special allowance till September, 2008 and thereafter it has stopped payment of such allowances.

Nothing has come on record to show that payment of such allowances was stopped by M/s. S & IB Services Pvt. Ltd. on the basis of settlement it had with the workmen concerned or the union of its workmen or after serving 21 days' notice to the concerned workmen or to the concerned union as required u/s 9-A of the I.D. Act as stoppage of

allowances also amounts to change in condition of service or at the direction of the Principal Employer.

Thus, from such report of ALC (C), Kolkata it appears the conveyance allowance and special allowance were paid earlier at the rate of Rs.175/- was stopped from the month of October, 2006 and not from October, 2008 as contended by the union in its claim statement. It further shows that union has demanded payment of conveyance allowance, special allowance and gun allowance to the contractual workmen.

Further, it discloses the contractor employers namely M/s. S & IB Services Pvt. Ltd., M/s. PVS Ltd. and M/s. G4S Ltd. all contractors of Axis Bank Ltd. have agreed to make difference payment, if there is any, for the period from October, 2009 to December, 2009 and agreed to pay special allowance and gun allowance provided principal employer reimburse the same.”

In the present case the dispute is in between the security guards and their employers who have deployed them to work at different branches and ATMs of Axis Bank situated in West Bengal and as such they are entitled to get minimum rate of wages as fixed by the State Government. Moreover, section 2 (i) of Payment of Wages Act, 1936 provides that appropriate Government in relation to Railway, Air Transport Services, Mines and Oil Fields is the Central Government and in relation to all other cases the State Government. Therefore, the contractors' employees of Axis Bank are entitled to Minimum Rate of Wages fixed by the State Government of West Bengal from time to time.

It is the case of the union that conveyance allowance, gun allowance and special allowance were integral part of their wages under Payment of Wages Act and which cannot be withdrawn by the employer unilaterally.”

- 25.** The learned Tribunal considering the definition of the term 'wages' as defined in Section 2(vi) of the Payment of Wages Act, 1936 held as follows:-

"Therefore, on plain reading of the definition of wages as provided in the Act of 1936, it appears the wages does not include travelling allowances or the value of any travelling concession. Therefore, this Tribunal is of view that conveyance allowance does not form an integral part of wages. That apart nothing has come to prove that gun allowance und special allowance too form part of basic wages.

Be that as it may, it is admitted fact that contractor employer S & IB had withdrawn conveyance allowance, gun allowance and special allowance from the month of October 2008 onwards without prior notice to the workmen concerned or to their union. That in view of provisions of section 9-A of the Industrial Disputes Act, no employer who proposed to effect any change in the condition of service applicable to any workman in respect of any matter specified in fourth schedule has to give 21 days' notice to the workmen or to the union.

However, in view of the provision of section 9-A of the I.D. Act both the employers are bound to give prior notice in respect of any change in condition of service which includes allowances also, when the contractor employer has failed to produce any settlement it had with the workmen or their union for withdrawal of such allowances. The employers cannot wriggle out of the provisions of section 9-A of the I.D. Act, 1947.

“Therefore, the contractor employers are bound to pay conveyance allowance, gun allowance and special allowance which were earlier paid to those security personnel deployed by them in the establishment of principal employer Axis Bank Ltd. from the date they have stopped payment unilaterally or at the direction of the principal employer till those security personnel worked for them in the establishment of the Principal Employer.

In case those contractors fail to pay such due to those security guards deployed by them in the establishment of Axis Bank Ltd., then in view of provisions of section 21(4) of Contract Labour (Regulation & Abolition) Act, 1970 the principal employer who is the ultimate user of the service of those security guards are bound to pay the arrears due to those security guards employed by it through different contractors after verification of their service in its establishment and also after verifying their wage slips of September, 2008 onwards till it took their services and recover the same from its contractors from the pending bills, if any, provided it had already paid those allowances to the contractors. In case if it had not paid towards such allowances to its contractors then it is bound to make payment of arrear of conveyance allowance, gun allowance and special allowance to all the security personnel engaged by it through the above mentioned contractors for the period of contract it had with them or till the period those security personnel rendered service to its establishment.

Accordingly, Reference no. 39 of 2015 is allowed with the finding that unilateral decision of the contractor employers as well as principal employer Axis Bank Ltd. without complying with the mandatory provisions of section 9-A of I.D. Act, in effecting changes in the service conditions of contractor employees by stopping payment of conveyance

allowance, gun allowance and special allowance is held to be illegal and they are bound to pay the dues of those workmen from the date, the payment was stopped till their service in the establishment of the Axis Bank Ltd.

Both the principal employer and contractor employers are directed to make payment of the above due within three months from the date hereof failing which the union shall be at liberty to recover the same according to law.”

26. Written notes have been filed by the parties wherein the petitioner has argued that the impugned order, not being in accordance with law, is liable to be set aside.

27. The petitioner has relied upon the following judgments in support of their contention, regarding delay:-

(i) *Ramkrishan Ramnath Bidi Manufacturing vs. Presiding Officer reported in 1962 SCC OnLine Bom 52;*

(ii) *Shalimar Works Ltd. vs. Workmen reported in AIR 1959 SC 1217;*

(iii) *Vazir Sultan Tobacco Co. Ltd. vs. State of A.P. reported in (1964) 1 LLJ 622 (AP);*

(iv) *Nedungadi Bank Ltd. vs. K.P. Madhavankutty (2000) 2 SCC 455;*

(v) *Sapan Kumar Pandit vs. U.P. SEB, (2001) 6 SCC 222;*

(vi) *Prabhakar vs. Joint Director, Sericulture Deptt. & Anr., (2015) 15 SCC 1;*

28. The delay in this case, as alleged, is not long or unreasonable and considering the nature of issues involved herein, the claim being a

continuing one, the plea of delay cannot be applied herein, to deny the legitimate claim if any of the workmen.

- 29.** The Opposite party in the present case on filing their written notes has supported the impugned award and has relied upon the judgment of this Court passed in **WPO 387 of 2025 on 19.06.2025** in **HDFC Bank Ltd. vs. The Union of India & Ors.**, wherein this Court has held as follows:-

“5. The petitioner/company’s contention against the said award is as follows:-

- i) The concept of "industrial dispute" does not recognize a dispute between a principal employer and a contractor's employee, and in the instant proceeding, it is the admitted case of all the parties that the concerned workmen are contract labours.*
- ii) Restructurisation of wages in an employer-employee contract cannot attract an industrial dispute between a principal employer and the contract labours, if at all.*
- iii) That decision of the service providers to stop Special Allowance and Gun Allowance and restructured payment by making additional release of salary through revision cannot be the subject matter of an industrial dispute between the bank and the trade union representing the contractors' employees.*
- iv) There can be no scope of violation of Section 9A of the Industrial Disputes Act, 1947 at the behest of the petitioner bank against the employees of the service providers since admittedly there has been no establishment of employer employee relationship between the bank and the employees of the contractors.*
- v) The learned Tribunal failed to appreciate that principal employer cannot give notice under Section 9A of the Industrial Disputes Act, 1947, and hence the very foundation of passing the award and granting relief was erroneous and perverse.*
- vi) The learned Tribunal also failed to appreciate that the provisions of Section 21(4) of the Contract Labour (Regulation & Abolition) Act, 1970 has no manner of application in the facts and circumstances of the case.*

6. Admittedly, the petitioner Bank herein is the principal employer.
7. The referee order dated 3rd July, 2025 states the opinion **“that an industrial dispute exists between the employers in relation to the management of M/s. S & IB Services Pvt. Ltd., and their workmen. ...”**
8. The “employers” in relation to the management of M/s. S & IB Services Pvt. Ltd. includes the principal employer being the petitioner/Bank herein, which has admittedly employed the said contractors.
9. The management of M/s. S & IB Services Pvt. Ltd. is the contractor, whereas the petitioner/Bank herein is the principal employer and the learned Tribunal rightly held that the workers through their contractor were in the service of the petitioner/Bank carrying out all duties related to the smooth functioning of the Bank.
10. **The service conditions of the workers were also as per the requirement of the petitioner/bank and not the contractor through whom the workers were employed and as such any change in service condition is the change in requirement of the petitioner/Bank, which directly effects the workers, who carried out and/or put in such service.**
11. The denial of (i) Gun Allowance, (ii) Special Allowance and (iii) Conveyance Allowance to the said contractual workers is directly related to the services which are being specifically provided by the workers only to the petitioner Bank and none else.
12. About the application of Section 9A of the Act. Section 9A of the I.D. Act provides as follows:-

“9A. Notice of change.

-No employer, who proposes to effect any change in the conditions of service applicable to any workman in respect of any matter specified in the Fourth Schedule, shall effect such change,

-(a) without giving to the workmen likely to be affected by such change a notice in the prescribed manner of the nature of the change proposed to be effected; or

- (b) *within twenty-one days of giving such notice:*

Provided that no notice shall be required for effecting any such change-

- (a) *where the change is effected in pursuance of any [settlement or award] [Substituted by Act 46 of 1982, Section 6, for certain words (w.e.f. 21.8.1984).]; or*
- (b) *where the workmen likely to be affected by the change are persons to whom the Fundamental and Supplementary Rules, Civil Services (Classification, Control and Appeal) Rules, Civil Services (Temporary Service) Rules, Revised Leave Rules, Civil Service Regulations, Civilians in Defence Services (Classification, Control and Appeal) Rules or the Indian Railway Establishment Code or any other rules or regulations that may be notified in this behalf by the appropriate Government in the Official Gazette, apply.”*
13. The copies of **“Service Agreement”** between the Bank (principal employer) and the contractors clearly show that the agreements relate to the services to be provided to the petitioner/Bank, the principal employer herein and as such any change in service conditions done in this case is also as per requirement of the petitioner/Bank, the principal employer, who as per agreement has changed the service conditions of the workers herein and is thus responsible, as rightly held by the Tribunal.
14. In the present case the “employer” herein is the “principal employer” as the change in the condition of service herein is directly related to the “principal employer” who exclusively availed of such service. The contractor herein is only the provider and is bound by the terms and conditions imposed by the “principal employer”, i.e., petitioner/Bank herein and the petitioner is thus liable under Section 9A of the Act, which was rightly held by the Tribunal.
15. Regarding the contention that the relief granted is beyond the reference, as it does not include the petitioner/Bank, it is observed that “Employer of the Management of ...” includes the petitioner/Bank who

has employed the workers through the contractors for solely doing the duties of Bank.

16. *Regarding the part of the reference “if not, what relief the workmen are entitled to”, the Tribunal rightly applied Section 21(4) of the contract to provide relief prayed/entitled for/to and found fit to give to the workers and there is thus no irregularity in the said order.*
17. *The reference relates to the year 2015. Award was passed in 2024. 10 (ten) long years have passed, and the workers are still fighting for their lawful dues under a beneficial legislation. End of justice requires immediate implementation of the award dated 20th August, 2024.*
18. *The writ petition (WPO/387/2025) is thus dismissed. The award of the Tribunal under challenge be implemented within six weeks from the date of this order. All dues be paid with interest @ 10% per annum till date of payment as directed.*
19. *In case this order is not complied with, as directed, the dues will have to be paid with enhanced interest @ 18% per annum till payment.”*

30. The status of the petitioner Bank herein being similar to the petitioner Bank in **HDFC Bank (Supra)** and the issue too being exactly similar in both these cases, the views of this Court in **HDFC Bank (Supra)** will apply squarely in the present case.

31. Admittedly, the petitioner Bank herein is the principal employer.

32. The “employers” in relation to the management of the contractors being the respondents no. 4 to 7 herein includes the principal employer being the petitioner/Bank herein, which has admittedly employed the said contractors.

33. The managements of the respondents no. 4 to 7 herein are the contractors, whereas the petitioner/Bank herein is the principal employer

and the learned Tribunal rightly held that the workers through their contractors were in the service of the petitioner/Bank carrying out all duties related to the smooth functioning of the Bank.

34. The service conditions of the workers were also as per the requirement of the petitioner/bank and not the contractors through whom the workers were employed and as such any change in service condition is the change in requirement of the petitioner/Bank, which directly effects the workers, who carried out and/or put in such service.

35. The denial of (i) Gun Allowance, (ii) Special Allowance and (iii) Conveyance Allowance to the said contractual workers is directly related to the services which are being specifically provided by the workers only to the petitioner Bank and none else.

36. About the application of Section 9A of the Act. Section 9A of the I.D. Act provides as follows:-

“9A. Notice of change.

-No employer, who proposes to effect any change in the conditions of service applicable to any workman in respect of any matter specified in the Fourth Schedule, shall effect such change,

-(a) without giving to the workmen likely to be affected by such change a notice in the prescribed manner of the nature of the change proposed to be effected; or

(b) within twenty-one days of giving such notice:

Provided that no notice shall be required for effecting any such change-

- (a) where the change is effected in pursuance of any [settlement or award] [Substituted by Act 46 of 1982, Section 6, for certain words (w.e.f. 21.8.1984).]; or
- (b) where the workmen likely to be affected by the change are persons to whom the Fundamental and Supplementary Rules, Civil Services (Classification, Control and Appeal) Rules, Civil Services (Temporary Service) Rules, Revised Leave Rules, Civil Service Regulations, Civilians in Defence Services (Classification, Control and Appeal) Rules or the Indian Railway Establishment Code or any other rules or regulations that may be notified in this behalf by the appropriate Government in the Official Gazette, apply.”

37. The copies of **“Service Agreement”** between the Bank (principal employer) and the contractors clearly show that the agreements relate to the services to be provided to the petitioner/Bank, the principal employer herein and as such any change in service conditions done in this case is also as per requirement of the petitioner/Bank, the principal employer, who as per agreement has changed the service conditions of the workers herein and is thus responsible, as rightly held by the Tribunal.

38. In the present case the “employer” herein is the “principal employer” as the change in the condition of service herein is directly related to the “principal employer” who exclusively availed of such service. The contractors herein are only the provider and are bound by the terms and conditions imposed by the “principal employer”, i.e., petitioner/Bank

herein and the petitioner is thus liable under Section 9A of the Act, which was rightly held by the Tribunal.

39. Regarding the contention that the relief granted is beyond the reference, as it does not include the petitioner/Bank, **it is observed that “Employer of the Management of ...” includes the petitioner/Bank who has employed the workers through the contractors for solely doing the duties of Bank.**
40. Regarding the part of the reference “if not, what relief the workmen are entitled to”, the Tribunal rightly applied Section 21(4) of the contract to provide relief prayed/entitled for/to and found fit to give to the workers and there is thus no irregularity in the said order.
41. The reference relates to the year 2015. Award was passed in 2024. 10 (ten) long years have passed, and the workers are still fighting for their lawful dues under a beneficial legislation. Ends of justice requires immediate implementation of the award dated 20th August, 2024.
42. **The writ petition being WPA 26551 of 2025 is thus dismissed.** The award of the Tribunal under challenge be implemented within six weeks from the date of this order. All dues be paid with interest @ 10% per annum till date of payment as directed.
43. In case this order is not complied with, as directed, the dues will have to be paid with enhanced interest @ 18% per annum till payment.
44. **Writ application stands disposed of.**
45. Applications, if any, connected thereto stand disposed of consequently.
46. Interim order, if any, stands vacated.

- 47.** Photostat certified copy of this Judgment, if applied for, be given to the parties on priority basis upon compliance of all formalities.

(Shampa Dutt (Paul), J.)