

Reserved on : 02.07.2026

Pronounced on : 11.09.2026

R

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 11TH DAY OF SEPTEMBER, 2026

PRESENT

THE HON'BLE MR. JUSTICE D K SINGH

AND

THE HON'BLE MR. JUSTICE T.M.NADAF

WRIT PETITION NO. 2652 OF 2021 (L-PF)

C/W

WRIT PETITION NO. 6252 OF 2022 (L-PF)

IN WP No. 2652/2021

BETWEEN:

GENISYS INFORMATION SYSTEMS
(INDIA) PVT., LTD.,
NO.33-36 AND 43-46
EPIP AREA ROAD NO.4
WHITEFIELD,
BENGALURU - 560 066.
REPRESENTED BY ITS
VICE PRESIDENT.

...PETITIONER

(BY SRI. B.C. PRABHAKAR., ADVOCATE)

AND:

REGIONAL PROVIDENT
FUND COMMISSIONER,
SUB-REGIONAL OFFICE,
WHITEFIELD,
NO.36 LAKSHMI COMPLEX,
NH-14, K.R. PURAM,
BENGALURU-560036

...RESPONDENT

(BY SRI. B.V. VIDYULATHA, ADVOCATE)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO CALL FOR RECORDS LEADING TO THE PASSING OF THE FOLLOWING ORDERS ORDER DATED:06.03.2016 PASSED BY THE RESPONDENT IN NO.PY/KRP/COMPL/DIV.3/45573/2016/33 UNDER SECTION 7A OF EPF AND MP ACT 1952 (ANNEXURE-B) PORTION OF ORDER DATED:01.01.2021 PASSED BY THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL - LABOUR COURT, BENGALURU IN EPF NO.201/2017 i.e., TO THE EXTENT OF HOLDING COMMISSION AS BASIC WAGES ATTRACTING PF CONTRIBUTION (ANNEXURE-G) AND ISSUE A WRIT OF CERTIORARI OR ANY OTHER APPROPRIATE WRIT OR DIRECTION QUASHING THE FOLLOWING ORDERS AND ETC.,

IN WP NO. 6252/2022

BETWEEN:

THE REGIONAL PROVIDENT
FUND COMMISSIONER -I
EMPLOYEES PROVIDENT
FUND ORGANISATION,
SUB-REGIONAL OFFICE
WHITEFIELD, NO.36,
LAKSHMI COMPLEX,
NH-4, K.R. PURAM,
BENGALURU - 560 036.

...PETITIONER

(BY SRI. B V VIDYULATHA., ADVOCATE)

AND:

M/S GENISYS INFORMATION
SYSTEMS (INDIA) PVT., LTD.,
NO.33-36, AND 43-46,
EPIP AREA, ROAD NO.4,

WHITEFIELD ROAD,
BANGALORE - 560 066.

...RESPONDENT

(BY SRI.B.C. PRABHAKAR, ADVOCATE ACCEPTS NOTICE
VIDE ORDER DATED 22.07.2022)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA, PRAYING TO ISSUE A WRIT OF CERTIORARI OR ANY OTHER SIMILAR WRIT OR ORDER OR DIRECTION, QUASHING PORTION OF THE ORDER DATED:01.01.2021 PASSED BY THE HON'BLE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL - CUM - LABOUR COURT, BANGALORE IN EPF. NO.201/2017 AT ANNEXURE - G TO THE PETITION, HOLDING THAT THE ORDER PASSED BY THE REGIONAL PROVIDENT FUND COMMISSIONER - I, BANGALORE ON HIS FILE IN NO. PY /KRP /COMPL. DIV.3/45573/2016/33 IN DETERMINING THE DUES FOR THE PERIOD OF APRIL 2010 TO SEP. 2014 IN RESPECT OF THE APPELLANT ESTABLISHMENT ON THE COMPONENTS OF BONUS AND CONVEYANCE ALLOWANCE IS NOT LEGAL AND ALSO IN DIRECTING THE PETITIONER TO REDO THE CALCULATION AS PER THE ORDER DATED 01.01.2021 AND TO NOTIFY THE SAME TO THE RESPONDENT HEREIN AND ETC.,

THESE PETITIONS HAVING BEEN HEARD AND RESERVED FOR JUDGMENT, COMING ON FOR PRONOUNCEMENT THIS DAY, JUDGMENT IS DELIVERED/ PRONOUNCED AS UNDER:

CORAM: HON'BLE MR. JUSTICE D K SINGH
and
HON'BLE MR. JUSTICE T.M.NADAF

CAV JUDGMENT

(PER: HON'BLE MR. JUSTICE T.M.NADAF)

The law on the point that, the financial allowances which were essentially part of a basic wage camouflaged as part of an allowance, so as to avoid deduction and contribution accordingly, to the Provident Fund Account of the employees is amenable to hold any equity under the provisions of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952, is no more *res integra*.

2. The law on the point has been settled by the Supreme Court in the case of ***REGIONAL PF COMMISSIONER Vs. VIVEKANANDA VIDYAMANDIR***¹.

3. This Writ Petition is by the Establishment, assailing the order dated 03.06.2016, passed by the Regional Provident Fund Commissioner², and portion of the order dated 01.01.2021 passed by the Central

¹ 2019 LLN 342

² Hereinafter referred to as, the RPFC

Government Industrial Tribunal³, Bengaluru (*Annexures-B and G* respectively).

4. The RPFC under the order while determining the dues for the period April-2010 to September-2014 in respect of the establishment M/s.Genesys Information Systems India Private Limited, PY/KRP/45573 on the component of wages consisting special allowance, commission, bonus and conveyance allowance, limited to the ceiling of Rs.6,500/- up to August-2014 and Rs.15,000/- for September-2014 on which the provident fund contributions are payable in accordance with the provision of Section 6 and Section 2(b) of the EPF and MP Act and Schemes held that establishment is liable to an extent of Rs.2,86,16,453/- and the same shall be remitted within 15 days of the receipt of the order, failing which necessary action as contemplated under the Act would follow, without any further notice.

5. The Tribunal under the order modified the order passed by the RPFC and held that the order determining

³ The Tribunal, for short

the dues for the period April-2010 to September-2014 against the establishment on the components of bonus and conveyance allowance is not legal, however, the order determining the dues in respect of the wage components on Special allowance and Commission limiting the ceiling limit of Rs.6,500/- upto August-2014 and Rs.15,000/- for September-2014 was confirmed. The RPFC was directed to redo the calculation as per the order and notify the same to the appellant.

6. The parties are referred to as Establishment and Enforcement Officer, for easy reference.

7. Facts in brief to file the present petition are as under:

7.1 The Enforcement Officer found that the "Establishment was remitting PF contribution only on very small component of wages, which was categorized as "basic wages" and was avoiding PF contribution on the rest of wages by categorizing the major portion of wages as "other earnings",

consisting of various components like "Commission, Special allowance, bonus and various other allowances. An inquiry under Section 7A was probed to determine whether the employer was liable to PF contribution on this "Other allowances" and "Other earnings", as per establishment wage structure for the period from April-2010 to September-2014. The employer i.e., the Establishment was provided an opportunity to represent its case on 19.12.2014 either in person or through an authorized representative, vide Summons dated 26.11.2014 issued under Section 7A of the Act.

7.2 The Establishment submitted its reply contending that, there is no special provision under the Act, which contemplates that the other allowances like the one which has been now raised in the inquiry notice, cannot be more than the basic wages fixed with respect to concerned employee. The establishment further submitted that, the bonus or incentive is paid on a sliding scale with due regard to

the production made by each workmen, then no contribution is payable. Similarly, even if the production bonus is paid on an average to all the workmen on the basis of extra production made by them, then also, no contribution need to be paid on the said amount and submitted that, the contention of the Enforcement Officer is untenable under law, as the allowances paid are excluded. In other words, exempted, under Section 2(b) of the Act as it falls outside the contribution.

- 7.3 The RPFC, upon consideration of arguments of both the sides has held that, as per the EPF contribution on the basis of wage structure in the Establishment the basic wage which constitutes only about 30% to 40% of the total wages, and wage structure is made in such a way that nearly 60% to 70% of the wages are classified as allowances and that too, without any evident reasons for such payment of allowances which is more or less universally, necessarily and ordinarily paid to all the employees across the board.

Further, the RPFC in its order observed that, the employer has not furnished any clear reason for the payment of such allowances being linked to any extra work being done by the employee or the employee availing of any extra opportunity to earn such allowances. Bonus is paid as part of monthly wages every month. The appointment order clearly indicates that employee working in BPO Section and employees are required to work in the premises of the establishment for 9 hours in a day. The establishment has not produced any evidence to indicate how the commission is linked to specific quantum of earnings by the employees and what is the criteria to earn such commission. On the contrary, every appointment order of the employees clearly indicates that, commission forms part of salary structure which constitutes to costs to company and such payment is linked only to the number of days worked by an employee in a month and it is not linked to a specific quantum of work or

earnings and held that, the Establishment is liable to pay a sum of Rs.2,86,16,453/- towards the EPF contribution within 15 days. This order was the subject matter before the Tribunal in Appeal No.EPF 201/2017.

7.4 Before the Tribunal, the Establishment filed a memo which reads as under:

"1. The Appellant has challenged the Order dated 03.06.2016 of the Respondent passed under Section 7A of the EPF Act. The Respondent has assessed a sum of Rs.2,86,16,453/- for the period from April 2010 to September 2014, as additional contribution payable by the Appellant on the components of wages Special Allowance, Commission, Bonus and Conveyance allowance, treating the said allowances as basic wages paid to the employees during the above period.

2. The Appellant has made detailed submission to the effect that the amount paid as Commission and Bonus are excluded from the definition of basic wage under Section 2(b) of the EPF Act. Hence, no contribution is payable on the said two components. Conveyance allowance is in the nature of reimbursement of expenses incurred by the employees for commuting to the office and it is paid along with the salary to avoid paper work. EPF

contribution is not attracted on Conveyance allowance also.

3. The Appellant would pay the EPF contribution on the Special allowance and no contribution is payable on Bonus, commission and conveyance allowance. The Appellant has already deposited a sum of Rs.57,23,291/- being the 20% of the amount determined by the Respondent under impugned order in terms of the order dated 30.06.2016 of the Hon'ble Tribunal. The additional payment if ordered by the Hon'ble Tribunal will be deposited by the Appellant towards the contribution payable on the special allowances subject to adjustment of the amount already deposited."

7.5 The Establishment has contended that, it is not liable to pay contributions on commission, bonus and conveyance allowance. The reason being, the conveyance allowance is in the nature of reimbursement of expenses incurred by the employees for commuting to the office and it is paid along with salary to avoid paperwork. So far as commission and bonus are concerned, they are excluded from the definition of basic wage under Section 2(b) of the EPF Act. Further contented that, the appellant would pay the EPF contribution on the

special allowance and it was submitted by means of the memo that, the appellant has already deposited a sum of Rs.57,23,291/- being the 20% of the amount determined by the RPFC under the impugned order in terms of the order dated 30.06.2016 of the Tribunal. If any additional payment is required to be paid, the same would be deposited by the establishment towards the contribution payable on the special allowances, subject to adjustment of the amount which has already been deposited.

7.6 The Tribunal after considering the arguments of both sides has held that, so far as the bonus and conveyance allowances are concerned, both are excluded under Section 2(b) of the Act, as such the order passed by the RPFC so far as PF contributions on conveyance allowances as well as bonus are not justified. So far as the PF contributions on Commission as well as Special Allowances are concerned, the Tribunal in its Judgment at Page No.9 starting with last para has held as under:

"xxxx

Thus, we are left with the question of Commission. Of course, Commission is also a wage component in each of the appointment order produced by the Appellant, it is not uniform to all the employee. In respect of the employee Virendra Kumar Raghuvanshi, while his basic salary is Rs.54,000/-, his commission is Rs.2,36,640/-. In respect of the employee Md.Sahil, his basic salary is Rs.16,500/-, his commission is Rs.23,340/-. For some of the employees, the Commission is lesser than their basic. The learned Commissioner has clearly observed that no evidence is placed that payment of such allowance is linked to any extra work done by the employee: there is merit in his observation. Admittedly, as per the appointment order, the working hours of the employees is 9 hours a day in the factory premises. Commission is understood in the common parlance as a part of the income/business of the employer that is given to the agent. In the case on hand, commission is determined by the employer even before the employee reports to work and no material is placed as to on what basis his commission is linked to the work turned out by the employee. Along with the objection statement, the Respondent has produced the copies of the objection statement submitted by the Establishment in response to the summons and also during the Enquiry. The contention of the Establishment was that compensation is expressly excluded from the definition of basic wages and the amount of commission paid to the employees falls

within the exemption stipulated from the definition of basic wages: the exemption paid to the employees varies from employee to employee depending upon the actual number of calls attended to by him. Judgment of the Apex Court in the matter of Daily Pratap vs. RPFC - 1999 AIR SC 2015 was referred by the Establishment wherein it was held that if bonus or incentive is paid on a sliding scale with due regard to the production made by each workman, then no contribution is payable. Unfortunately, in the case on hand, the commission is fixed even before the employee commenced his work and no material is produced to demonstrate that the commission paid is in accordance with the number of the calls attended by him. He earns the commission even on weekly holidays and national festival holidays. That apart, appointment order does not spell that commission allowance will be given only on the number of calls attended by him while on duty. In that view of the matter, I hold that the commission given to the employees in the case on hand falls within the ambit of definition clause of sec 2(b) of basic wages which reads as below

b. "basic wages" means all emoluments which are earned by an employee while on duty or on leave or on holidays with wages in either case in accordance with the terms of the contract of employment and which are paid or payable in cash to him but does not include...

To sum up, the order passed by the Respondent/RPFC, thereby determining the dues in

respect of bonus and conveyance allowance is not legal."

7.7 The Tribunal, answering the contentions raised by both the parties, allowed the appeal in part, declaring that the order of the Commissioner on payment of contribution on the components of bonus and conveyance allowance is not legal. However, the order determining the dues in respect of wage components of Special Allowance and Commission limiting to the ceiling limit of Rs.6,500/- upto August-2014 and Rs.15,000/- for September-2014 was confirmed. The RPFC was directed to redo the calculation as per the order and notify the same to the appellant. In view of the memo, the appellant has admitted regarding the PF contributions on special allowances. In that view of the matter, what is left is only the order so far as contribution on the Commission, which is admittedly paid by the Company/Establishment to the employees.

8. Heard, Sri.B.C.Prabhakar, learned counsel appearing for the Establishment and Smt.B.V.Vidyulatha, learned counsel appearing for the respondent-RPFC.

9. Sri.B.C.Prabhakar, would submit that, the word 'Commission' stood excluded under the definition of 2(b) (ii) of the Act, as such the order passed by the RPFC, which is confirmed by the Tribunal are unsustainable in law. Learned counsel relied on the judgment of the Supreme Court in **BRIDGE AND ROOF COMPANY LTD. V. UNION OF INDIA**⁴, to support his contention, wherein the Supreme Court has held that, the bonus has been used without any qualification. Similarly, the word 'Commission' has also been used without any qualification. In that view of the matter, Sri.B.C.Prabhakar, contends that the Commission is excluded from the definition of basic wages as defined under Section 2(b) of the EPF and MP Act. Further, he submits that, both the Authorities have failed to consider the fact that the number of employees appointed and who have left the establishment.

⁴ AIR 1963 1474

10. In paragraph No.28 of the appeal memorandum under the heading "Grounds", the Establishment has raised a specific contention and sought to allow the Writ Petition and quash the order of the Tribunal so far as part of the order i.e., holding that on the payment of commission, the PF contribution is payable. Paragraph No.28 reads as under:

"28. In the Appeal it has been clearly indicated that the main business of the company is BPO and in the said section the rate of attrition of the employees is very high. Further on account of the reduction in the business there has been reduction in the number of persons employed. The Appellant also submitted that as on 1.4.2010 there were 1843 employees and on account of the attrition and other reason the number of employees as on September 2014 there were only 506 employees and the following details were also submitted.

<i>Details</i>	<i>Head Count</i>
<i>End of April 2010</i>	<i>1,843</i>
<i>New Joiners</i>	<i>5,389</i>
<i>Exit</i>	<i>6,726</i>
<i>Closing at Sep.2014</i>	<i>506</i>

The order impugned does not disclose the number of employees in respect of whom the arrears of contribution has been demanded. As stated above the rate of attrition in the Petitioners establishment is very

high. The Petitioner has submitted the full details of the employees who are no longer in service of the Petitioner's establishment. Such employees cannot be identified. Despite the same the contribution has been demanded in respect of unidentified employees. In this connection the Petitioner is placing reliance on the following judgments of the Hon'ble Supreme Court of India.

*(i) The latest judgment of the Hon'ble Supreme Court in the matter of **Builder Association of India Vs. Union of India and Ors. SLP No.CC No. 8035 of 2016** by which the Hon'ble Supreme Court categorically pronounced that "Therefore, it is made clear that during the process of inquiry conducted by the respondent-organization, the steps will also be taken to identify the workmen either of the petitioner or engaged through contractors. Needless to say that the organization will ensure that the contribution taken from the petitioner will actually go to the benefit of the employees concerned".*

Besides above, these are few judgments clearly say that the assessment of PF Contribution should be done on identifiable employees only.

*(ii) **Food Corporation of India Vs RPFC, 1990 (60) FLR 15 (S C 2 J)** by which the Hon'ble Supreme Court has, inter-alia decided that "The question, in our opinions not whether one has failed to produce evidence. The question is whether the commissioner who is Statutory Authority has exercised powers vested in him to collect the*

relevant evidence before determining the amount payable under the said Act" that the commissioner is authorized to enforce attendance in person on oath. He has the power requiring the discovery and production of documents. This power was given to Commissioner to decide not abstract questions of law, but only to determine actual concrete difference in payment of contribution and other dues by Identifying the workmen It would be failure to exercise the jurisdiction particularly when a party to the proceedings requests for summoning evidence from a particular person".

(iii) Himachal Pradesh State Forest Corporation Vs Regional Provident Fund Commissioner, Appeal (civil) 5717 of 2001, 2008 LLR 980, wherein the Hon'ble Supreme Court held-

"5. We have heard the learned counsel for the parties and gone through the record. We do appreciate that the inaction on the part of the Commissioner to initiate proceedings within a reasonable time, has to be deplored. However, as the Corporation has itself submitted that it was covered under the Act and in view of the limited relief granted by the Authorities below and by the High Court, we are disinclined to interfere with the matter at this stage. We accordingly dismiss the appeals but reiterate the recommendation that the amounts due from the Corporation will be determined only with respect to those employees who are identifiable and whose entitlement can be proved on the evidence and that in the event the record is not available with the Corporation (at this belated stage), it would not be obliged to explain its loss, or that any adverse inference be drawn on this score. With this very small modification, we dismiss the appeals".

11. In contrast, Smt.B.V.Vidyulatha with all force submits that the Tribunal while considering the entire material placed before it, has properly considered and held that the Establishment is liable to pay PF contributions under the Act, 1952, towards Commission and Special Allowances. Since the special allowances has already been admitted by the Establishment by means of memo filed by it during the pendency before the Tribunal, now the question of Commission which is paid to all the employees universally, necessarily and ordinarily to all the employees, the same required to be included as part of basic wages, on which PF should be calculated and as such the order passed by the Tribunal is justified in law and sought to dismiss the writ petition.

12. Upon consideration of rival submissions, we have perused the entire Writ Petition papers, so also the judgments relied on by Sri.B.C.Prabhakar.

13. The Supreme Court in **VIVEKANANDA VIDYA MANDIR** (supra), at paragraph No.14 has held as under:

"14. Applying the aforesaid tests to the facts of the present appeals, no material has been placed by the establishments to demonstrate that the allowances in question being paid to its employees were either variable or were linked to any incentive for production resulting in greater output by an employee and that the allowances in question were not paid across the board to all employees in a particular category or were being paid especially to those who avail the opportunity. In order that the amount goes beyond the basic wages, it has to be shown that the workman concerned had become eligible to get this extra amount beyond the normal work which he was otherwise required to put in. There is no data available on record to show what were the norms of work prescribed for those workmen during the relevant period. It is therefore not possible to ascertain whether extra amounts paid to the workmen were in fact paid for the extra work which had exceeded the normal output prescribed for the workmen. The wage structure and the components of salary have been examined on facts, both by the authority and the appellate authority under the Act, who have arrived at a factual conclusion that the allowances in question were essentially a part of the basic wage camouflaged as part of an allowance so as to avoid deduction and contribution accordingly to the provident fund account of the employees. There is no occasion for us to interfere with the concurrent conclusions of facts. The appeals by the establishments therefore merit no interference. Conversely, for the same reason the appeal preferred by the Regional Provident Fund Commissioner deserves to be allowed."

14. What falls from the Judgment afore is that, if on facts it reveals that the allowances in question were essentially part of basic wages camouflaged as part of an allowance so as to avoid deduction and contribution accordingly, to the provident fund account of the employees, then the contribution on such allowances required to be paid by the Establishment.

15. There are several judgments wherein the Commission considered as a component which is excluded from the word "basic wage" and it is not included in the word "basic wage" on which the PF contribution is payable. However, if on facts it is brought before the Authority that, the said allowance or component were essentially a part of basic wage camouflaged as a part of an allowance, so as to avoid deduction and contribution accordingly, to the PF account of the employees, then a duty is casted upon the Authority to declare that, the contribution is also payable on such amount towards EPF of the employees. The Establishment is liable to pay the PF contribution on the

said allowance as the same comes within the definition of basic wage as stated in 2(b) of the Act.

16. Both the Authority as well as Tribunal on facts held that, no materials have been placed by the Establishment to demonstrate that the allowance in question being paid to its employees were either variable or were linked to any incentive for production resulting in greater output by an employee and the allowances in question were not paid across the board or all employees in a particular category or were being paid especially to those who availed the opportunity.

17. Both the Authority as well as Tribunal concurrently held that, no evidence is placed to show that, the payment of such allowance i.e., Commission is linked to any extra work done by the employee. Admittedly, as per the appointment order, the working hours of the Employee is 9 hours a day in the factory premises. The Commission is understood in the common parlance as a part of the income/business of the employer that is given to the agent. In the case on hand, the Commission is

determined by the employer even before the employee reports to work and no material is placed as to, on what basis this Commission is linked to the work turned out by the employee. Along with the objection statement, though the Establishment tried to take shelter under the judgment of the Supreme Court in ***THE DAILY PARTAP VS. THE REGIONAL PROVIDENT FUND COMMISSIONER***⁵, however in the case on hand, the Commission is fixed even before the Employee commenced his work and no material is produced to demonstrate that the Commission paid is in accordance with the number of calls attended by him.

18. The records lucidly show that the employee earns the Commission even on weekly holidays and national festival holidays. That apart, the Appointment Order does not spell that the Commission allowance will be given only to the number of calls attended by the particular employee while on duty. In that view of the matter, both the Authority as well as the Tribunal have

⁵ AIR 1999 SC 2015

held that, the Commission given to the employee in the case on hand falls within the ambit of definition of Section 2(b) of EPF & MP Act.

19. In that view of the matter, we are not in a position to comprehend the argument of Sri.B.C.Prabhakar that, the Commission falls outside the word 'basic wages' as stated in the definition clause 2(b) of the Act supra. However, as per the ground raised in paragraph No.28 stated supra, it is the contention of the Establishment that due to reduction in the business, there has been reduction in the number of persons employed. As on 01.04.2010, there were 1843 employees and on account of attrition and other reason, the number of employees as on September 2014 there were only 506 employees and the details of the same has been given in a tabular column, in the said paragraph which we have already extracted above.

20. In view of the judgments, the reliance on which placed by the Establishment in the said paragraph No.28, the amount due from the Establishment required to be

determined only with respect to those employees, who are identifiable and whose entitlement can be proved on the evidence and that, in the event the record is not available, the Establishment is not obliged to explain its loss or that any adverse inference can be drawn on that score. The basic reason for the same is the Commissioner must ensure that the contribution taken from the concerned Establishment will actually go to the benefit of the Employee concerned.

21. In that circumstances, with the limited extent only on the contentions raised in Paragraph No.28, this Writ Petition is disposed of, while confirming the order passed by the Appellate Tribunal on contribution towards Commission under the provision of EPF and MP Act, 1952. The concerned authority is directed to make enquiries in respect of the actual identity of the employees on the role of the Establishment during the relevant period of time and pass fresh order on the component 'Commission'.

22. Accordingly, the Writ Petition stands ***disposed of*** with the above observation, directing the concerned

Authority to redo the calculation on 'Commission Allowance', after notifying the same to the petitioner and considering the material on record.

Sd/-
(D K SINGH)
JUDGE

Sd/-
(T.M.NADAF)
JUDGE

TKN/RR