Ganesh Flour Mills Co. Ltd. vs Employees Of Ganesh Flour Mills Co. Ltd. on 16 July, 1957

Equivalent citations: AIR1958SC382, (1961)ILLJ415SC

Bench: N.H. Bhagwati, Syed Jafer Imam, P.B. Gajendragadkar

JUDGMENT

P.B. Gajendragakar, J.

1. This appeal arises out of an industrial dispute between the appellant; M/s. Ganesh Flour Mills Co. Ltd., and its employees. The appellant company is a Joint Stock Company incorporated and registered at Delhi under the Indian Companies Act, 1913. It has three factories at Delhi, one Vegetable Ghee Factory, one Flour Mills and one Breakfast Food factory. It also runs a Vegetable Ghee Factory at Kanpur and a Vegetable Ghee Factory and a Flour Mill at Lyallpur in West Pakistan. For the accounting year 1952-53, the appellant's employees claimed bonus equivalent to six months' basic wages and annual increment in basic wages on the same scale as for the year 1948-49. The industrial dispute arising out of this claim was referred by the Chief Commissioner, Delhi to the Additional Industrial Tribunal, Delhi, on September 20, 1954. By this reference, two issues were raised for adjudication of the tribunal. In the present appeal we are concerned with only one of these two issues and that is in relation to the employees' claim for bonus for the year 1952-53. The appellant urged before the tribunal that for the year in question the appellant had no surplus available in its hands for distribution by way of bonus. This contention was rejected by the tribunal and the tribunal awarded to the respondents bonus equivalent to 25 per cent of the basic wages subject to certain directions given by the award. This award was pronounced on January .31, 1955. Against this part of the award, both the appellant and the respondents preferred appeals before the Labour Appellate Tribunal. The Labour Appellate Tribunal confirmed the award of the industrial tribunal and dismissed the appeals preferred by both the appellant and the employees in that behalf. This decision was pronounced on July 16, 1955. It is against this decision that the present appeal has been filed by the appellant in this Court by special leave.

2. The legal position in regard to the employees' claim for bonus is no longer in doubt. The Full Bench formula evolved by the Labour Appellate Tribunal in the case of the Mill Owners Association, Bombay v. Rashtriya Mill Mazdoor Sangh, Bombay, (1952). 2 Lab AC 433 (A), is accepted by both the parties. In the present case, after applying the Full Bench formula, the appellate tribunal has reached the conclusion that the available surplus is Rs. 9,61,371. This conclusion has been reached after providing for prior charges as recognized by the Full Bench formula. The appellant's grievance is that adequate provision has not been made in respect of prior charges, no provision has been made at all for rehabilitation charges and the claim made by the appellant in respect of irrecoverable debts has been wrongly rejected. Besides, it is the appellant's case that basically the tribunals erred

in holding that the available surplus should be determined on the footing that the business carried on by the appellant in India as well as the business carried on in Pakistan should be taken to constitute one business and the consolidated account of profit and loss of this entire business should be taken into account. The appellant's business in India during the relevant year has resulted in a loss and that, according to the appellant, is decisively against the respondents' claim to any bonus during the relevant period.

3. The learned Attorney-General contends that having regard to the true nature and character of the employees' claim for bonus, it would be necessary for the employees to show that the surplus from which they claimed the bonus was the result of the contribution of their labour. In support of this argument, reliance is placed on a decision of this Court in Muir Mills Co. Ltd. v. Suti Mill Mazdoor Union, Kanpur, . The judgment of this Court in this case has laid down two conditions which have to be fulfilled before a demand for bonus can be sustained,-the wages paid to workmen must fall short of the living standard and the industry must make profits part of which are due to the contribution which the workmen make in increasing the production. It is on the latter condition that the present argument purports to be raised. It is perfectly true that the theoretical basis for the employees' claim for bonus is the assumption that profit in respect of which the claim for bonus is made is partially the result of production to which the employees make contribution by their labour. But this argument is sought to be met by Mr. Chatterjee, for the respondents, by pointing out that the contribution of labour mentioned in the judgment of this Court is the contribution made by the labour as a whole. It is not necessary, says Mr. Chatterjee, that every section of labour must be shown to have contributed towards the profit made by the employer; it would be enough if it is shown that profit made by the employer-is partially due to the contribution made by the labour as a whole. Mr. Chatterjee referred us to several statements in the judgment in support of his argument that; contribution of labour mentioned in the judgment is the contribution of labour considered as a whole. Mr. Chatterjee has also relied on the decision of Burn and Co., Calcutta v. Their Employees, , in support of his argument. "The entire profits of the company", observed Venkatarama Aiyar, J., in his judgment, "are the result of labour in all its units". It is interesting to note that in this particular case, the argument urged by labour was that if bonus cannot be granted to all the workmen of the employer, at least that section of the workmen which had definitely contributed to more production should be awarded bonus. This argument was repelled on the ground that a claim for bonus on the ground that labour has contributed to more production must be entertained on behalf of workmen considered as a whole and not on behalf of any section amongst them. Similarly, in the Baroda Borough Municipality v. Its Workmen, , it has been held that the workers employed in the electricity department of the municipality were not entitled to bonus claimed, because the different activities of the municipality constituted one integrated whole and the activities of the different departments were not distinct or unconnected activities so as to permit the isolation of one department from another or of an earning department from a spending department. It was also held that it would be unfair to draw distinction between the workers of the earning department and the workers of the spending department for the payment of bonus. Such a distinction would, instead of promoting peace and harmony among the employees of the municipality create unrest and discontent. These are the considerations on which Mr. Chatterjee seeks to repel the argument of the learned Attorney-General that, since the employees of the mills in India have not contributed to the profits made by the appellant in Pakistan, their claim for bonus should be rejected on that account alone.

4. However, there are other relevant considerations on which the learned Attorney-General has relied in support of the said contention. He argues that the labour laws in Pakistan are not the same as those in India; that the conditions of work, wages, etc. of labour in Pakistan are entirely different from those in India; that, if the business carried on in Pakistan and in India are treated as constituting one unit for the purpose of deciding the question of bonus, several complications would arise and several difficulties in actual working of the decision as to bonus would present themselves. Whatever may be the position in respect of different factories run by the employer in the Union of India, a line must be drawn where the employer runs different units of the same industry in two different countries. In dealing with industrial disputes of this character it would be wrong to rely solely on theoretical considerations, says the learned Attorney-General; and if there are serious practical difficulties in giving effect to abstract theoretical considerations those practical difficulties must be taken into account and the units working in two different countries must be treated as two distinct and separate units unconnected with each other for the purpose of deciding the workmen's claim for bonus in one country, viz., in India. In support of this position, he has referred us to the decision of the Labour Appellate Tribunal in The British Insulated Calender's Cables, Ltd. v. Their Workmen, (1952) 1 Lab AC 87 (E). The employer in this case was carrying on business in India, Pakistan and Ceylon for the relevant years and it was held that the bonus for the Indian employees must depend upon the figures of India alone and not on the figures contained in the consolidated accounts of the three countries in question. Reliance has also been placed on the decision of the Workmen employed in the Ahmedabad Manufacturing and Calico Printing Co. Ltd. (Chemical Division) v. Ahmedabad Manufacturing and Calico Printing Co. Ltd. (Chemical Division), Ahmedabad, (1952) 2 Lab AC 544 (F). In this case it appears that the company carried on business in textiles as well as chemicals. About 1/3 of one of the products, and 1/30 of another of the chemical section were supplied to the textile section. The remaining products of the chemical section were sold to outsiders. The accounts and the management of the two sections were separate although under single top direction with a single balance-sheet and profit and loss account. The majority view of the Labour Appellate Tribunal was that the workmen of the chemical section in which there was no available surplus of profits could not claim the same bonus as had been given to the workmen of the textile section which made profits. Then our attention was drawn "to the decision of the Labour Appellate Tribunal in The British India Steam Navigation Co. Ltd. v. Its workmen in Bombay, (1952) 2 Lab AC 826 (G). According to this decision, to base bonus on global trading results of the company must have special justification. Though it may be true that the trading results of the relevant year are collated and ascertained only at the head office in England, it should not be impracticable, on the figures available at the head office, to make allocation of earnings and expenditure arising out of the company's work in India for the purpose of the Full Bench formula.

> "It is a long call", said the tribunal, "from the claim of 270 tally clerks in Bombay to the world profits of this global organization operating from England; it would be more realistic to discover the figures on an All-India basis or on a larger regional area and discover available surplus, and only if that could not be done, then it would be permissible to take trading results of the entire world."

The last decision on which the appellant relied is reported in Greaves Cotton Co. Ltd., Bombay v. Its Workmen, 1954 Lab AC 599 (H). In this case, the company was carrying on business both in India

and Pakistan. It was urged by the company that a portion of the investment income could not be brought to India from Pakistan owing to exchange restrictions and the argument was that, since a part of the investment income could not be brought to India, that must be deducted from the surplus deduced from the balance-sheet because the portion lying in Pakistan was not available to the company for distribution by way of bonus. This argument was not accepted though the appellate tribunal found that the exchange difficulties might prevent the company from bringing the investment income in question for some time. "The fact", said the tribunal, "that the money is not available for immediate use in India would, however, be a relevant consideration in determining the quantum of bonus after available surplus has been determined." It is urged that, if as in the present case the whole of the surplus determined from the consolidated statement of accounts is locked up in Pakistan and is not available for immediate use in India, that itself should lead to the inference that the employees were not entitled to any bonus for the relevant year. If the nonavailability of any portion of the surplus for the immediate use is a relevant consideration, it must be relevant not only for the purpose of determining the quantum of bonus but also for the purpose of deciding whether any surplus was really available for immediate distribution. That is why the appellant has contended before us that the Labour Appellate Tribunal was in error in holding that Rs. 9,61,371 was the net surplus immediately available for distribution in the hands of the appellant.

5. On the other hand, Mr. Chatterjee has strenuously argued that the liability of the appellant to pay bonus to its workmen must be decided on the basis that the factories run by the appellant both in India and Pakistan constituted one business and it is in the light of the consolidated statement of the profit and loss account alone that the question must be decided. Mr. Chatterjee points out that the dividend has been paid to the shareholders during the relevant year on. the basis of this consolidated account and commission has been paid to the Managing Director on the same basis. According to Mr. Chatterjee, in deciding the question of bonus it is important to remember that the claim for bonus is made by workmen considered as a whole. It does not make any material distinction that some workmen may be contributing their labour in one country and other workmen in another country. The payment of bonus is in a sense a domestic matter between the employer and his employees and if the employer is one it would not be open to him to say that a distinction should be made as between his employees inter see and the question of net surplus should be decided by treating his Indian business as separate and distinct from his business in Pakistan. If the employer is one and if the work carried on by the factories in different countries is of the same kind and is otherwise integrated and regulated under one management, the existence of national barriers between the factories in two different countries would make no difference to the essential position that the employer is one and his workmen constitute one body of workmen. In such a case workmen in India can say that they have contributed to the profits which leads to surplus in the employer's hands for distribution of bonus even though the business carried on by the employer in India considered in itself has resulted in a loss. The argument! is that practical difficulties on which the learned Attorney-General very strongly relied are exaggerated and in any case the presence of practical difficulties cannot cloud the issue which is one of principle and it must be decided as such substantially on theoretical considerations. In support of this contention, Mr. Chatterjee referred us to several decisions of the Labour Appellate Tribunal. The first case on which reliance was placed by him is reported in The Indian Oxygen and Acetylene Co. Ltd., Kanpur v. Indian Oxygen Workers' Union, Kanpur, 1952-1 Lab AC 254 (I). According to this decision, in the case of a company having

manufacturing centers in different localities but doing business as a single undertaking, the profit and loss of the entire concern and not of any particular branch determines the question of bonus to employees of all localities.

> "The profits of a particular branch", observed the tribunal, "are never earmarked for expenditure in that branch and what is of greater importance is that the return on the share capital in the shape of dividends to the shareholders which have been invested in the different factories of the company is declared and paid from the profits of the company, that is to say, from the net amount which is the result of pooling the profits and losses of the entire concern.
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> Similarly in Ajodhya Distillery, Raja-Ka-Sahaspur v. Ajodhya Distillery Mazdoor Union, (1951) 2 Lab LJ 613 (J), the appellate tribunal has held that "where the company had several concerns and the profits of all of them were pooled and the liabilities of different concerns met out of the joint resources irrespective of the profit of each concern, then the bonus payable to workmen of any one concern cannot depend upon the profits by that individual concern only." To the same effect is the decision of the Labour Appellate Tribunal in Herman and Mehatta v. Their Workmen, (1956) 2 Lab LJ 120 (K). In this case, the appellate tribunal held that "where the trading results of the various branches are ultimately collected into a consolidated balance-sheet and where there is an integrated policy and control from the head office, it would be unrealistic to take into account the trading results of the workshops separately for the purpose of deciding whether the bonus is payable or not to its workmen." In Inland Steam Navigation Workers' Union v. Inland General Navigation and Railway Company, Ltd, (1956) 2 Lab LJ 378 (L), it has been held that "workmen are entitled to share in the prosperity of the industry taken as a whole in one picture. If there are profits in one area of the activities of the industry and loss in another, the prosperity of the industry must be judged from the net result of the profit or loss especially as workmen do not share the loss under any circumstances."

The Tribunal further held that "the converse proposition also is true that if in fact there are two distinct industries or two distinct units of the same industry, though run by the same concern and have always been treated as distinct units by the concern for the purpose of ascertaining profits or losses, they cannot be combined only for the purposes of ascertaining bonus payable to workmen. In other words, what has been one whole cannot be broken up into compartments and what has been separate units cannot be combined into one to suit the convenience of either the employer or the employees for the sake of ascertaining bonus."

Mr. Chatterjee conceded that he was not able, to cite any case where, by the application of the principle for which he contends, factories run by the same concern in two different countries were treated as constituting one business; but he contends that, if the appellant's argument is carried to its logical conclusion, different units run by the appellant in different parts of the Union of India cannot be treated as constituting one business.

6. The question thus raised by the parties before us is no doubt of some importance; but we do not think it necessary to decide this question in the present appeal because we have reached the conclusion that even assuming that the business carried on by the appellant in India as well as in Pakistan is treated as one unit, and even if the consolidated statement of profit and loss account is taken as the sole guide for deciding whether the appellant holds in his hands net surplus available for distribution, it would be difficult to sustain the award passed by the tribunals below in favour of the respondents.

7. At this stage it would be relevant to set out the method adopted by the Labour Appellate Tribunal in determining the quantum of the available surplus during the relevant year. The total profits of the year are thus calculated in the judgment of the appellate tribunal:

> "Profits as shown in the Profit & Loss Statement ... ... 17,35,630 Add the amount provided for bad debts ... ... 1,47,289 Add bonus for 1951-52 paid in 1952_53 ... ... 2,06,300 _____ Total ... 20,89,219 _____ From this amount of total profits the following prior charges have been deducted :-
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> |---|---|---|---|
> | Income-tax ... | ... | ... | 8,00,000 |
> | Return on paid-up capital | | ... | 1,79,937 |
> | Return on reserves employed as working capital | ... | ... | 1,47.911 |
> | Rehabilitation Charges | ... | ... | Nil. |
> | | Total | ... | 11,27,848 |
>
> As a result of these deductions the available surplus is found to be Rs. 9,61,371."

8. Now the appellant's case is that though on paper, the available surplus has been determined at Rupees 9,61,371, in point of fact no surplus is really available to the appellant from which bonus could be distributed. The balance-sheet produced by the appellant shows the cash in hand with the appellant! as Rs. 14,576-2-4 and the amount with the bankers on Current Account as Rs. 32,50,285-0-11. Evidence was led by the appellant to show that out of this latter amount, Rs. 30,98,00" were locked up in Pakistan and it was impossible for the appellant to withdraw this amount: from Pakistani and bring it over to India. Shri Surajbhan Sharma, who is the Chief Accountant with the appellant at Delhi since 1931, has deposed to the material facts in this connection. He admitted that from 1947 upto 1952 the appellant was able to withdraw from Pakistan an amount in the neighbourhood of Rs. 9,00,000; but according to him there were no prospects of any money coming from Pakistan after September 30, 1952, on account of the restrictions placed by the Pakistan Government on the export of capital. He frankly stated that the Pakistan Government had theoretically allowed that, after deducting the income-tax, the money accruing as profits in each year can be brought to India but practically no money was being allowed to come to India owing to the obstructive attitude adopted by the Pakistan officials. Both the tribunals below have not disbelieved the evidence of Shri Sharma. They have however, held that the difficulty of bringing over

cash from Pakistan to India cannot last long and in that view, they refused to consider this difficulty seriously in determining the question as to whether any surplus was available for distribution by way of bonus to the employees. The Labour Appellate Tribunal has observed that taking into consideration the fact that a portion of the capital of the company is temporarily blocked up in Pakistan there was no valid ground to raise the rate of bonus which had been awarded by the tribunal below. In other words, it is clear that the appellate tribunal accepted Shri Sharma's evidence but gave effect to it only in a limited way by refusing to increase the amount of bonus already awarded to the employees. The learned Attorney-General contends that if the evidence of Shri Sharma is: accepted there is no warrant on record to assume that the difficulty of bringing over cash from Pakistan to India would be of short duration. No doubt Mr. Chatterjee suggested that despite the difficulties pleaded by Shri Sharma the appellant would be able to bring over cash from Pakistan to India and may, in fact, have brought substantial amount of cash during the intervening period. We cannot accede to this argument having regard to the material on the record. After all, this question must be considered only in the light of evidence produced by the parties before the tribunals below and if the evidence of Shri Sharma has been believed and nothing else is shown on the record to discredit his statement: that the appellant has not been able to bring any amount from Pakistan to India subsequent to September 30, 1952, we must proceed to deal with the argument of the appellant on the basis that the whole amount of Rs. 30,98,000 was locked up in Pakistan and was not readily available to the appellant for the purpose of distribution of bonus. Indeed the main infirmity in the decision of the Labour Appellate Tribunal is that the appellate tribunal has not considered the full and logical effect of its finding that the evidence of Shri Sharma in regard to the difficulties experienced by the appellant in bringing cash from Pakistan to India is substantially true. As we have already pointed out, the fact that the employer is unable to bring part of his profits from Pakistan into India was regarded as relevant by the Labour Appellate Tribunal in the case of Greaves Cotton Co. Ltd., Bombay v. Its Workmen, supra (H), and even in the present case this fact has been partially taken into account by the Labour Appellate Tribunal in rejecting the employees' claim for an increase in the amount of bonus. We are, therefore, inclined to take the view that, in deciding what amount was available as surplus for the relevant year, the whole of the amount of Rs. 30,98,000 which was locked up in Pakistan must be excluded. On the record we see no justification for assuming that any substantial portion of this amount was available to the appellant in India at the material time. If that be the true position, from the total amount of Rs. 32,50,285-0-11 which is shown in the balance-sheet to be with the bankers on Current Account, the amount of Rs. 30,98,000 which was locked up in Pakistan must be deducted. That leaves the balance of about Rs. 1,52,285.- In dealing with the question of bonus it is necessary that the employer should be shown to be in possession 1 of surplus which is actually available for distribution, and we cannot say that the amount which was locked up in Pakistan was available to the appellant in that sense.

9. The next point which is urged by the learned Attorney-General is in respect of the failure of the Labour Appellate Tribunal to make allowance for any interest on the preference shares. This appears to be clearly a case of oversight and the validity of the contention urged by the appellant in this behalf is, therefore, not disputed by Mr. Chatterjee for the respondents. This item entitles the appellant to make a further deduction of Rs. 69,325 as interest on preference shares.

10. Then it is urged that the tribunals below erred in law in not taking into account bad debts shown in the accounts of the appellant. In the accounts of the appellant Rs. 1,47,289 are shown as bad and irrecoverable debts. On this point again, both the tribunals below have not held that the relevant entry in the books of account has been made with the intention of defeating the employee's claim for bonus. The argument urged by the appellant in respect of these bad debts appears to have been misunderstood by the tribunals below. They appear to have assumed that the appellant claimed that bad debts should be treated as having a prior charge in determining the amount of surplus available for distribution and it is stated in both the judgments that no further addition can be made in the list of items which can be regarded as prior charges in determining the appellant's surplus. It was not the appellant's case that bad debts should be a prior charge at all. The appellant's case was that, if the debts were irrecoverable they would, to that extent, reduce the gross profits. In our opinion, the failure of the tribunals below to appreciate correctly the contention raised by the appellant in this behalf has led to a finding which is erroneous in law and it needs to be corrected. If any of these debts are fortunately recovered in subsequent years they would no doubt be credited when they are so recovered. Indeed in the relevant year itself Rs. 12,028 which had been shown as an item of bad debt in the previous year has been credited because it has been recovered. We must accordingly hold that the tribunals below erred in law in not accepting the argument of the appellant that, for determining the gross profits, the amount of irrecoverable debts must be deducted.

11. It would thus appear to be clear that, if the amount of gross profits found by the Labour Appellate Tribunal is reduced after deducting from it the amount of Rs. 1,47,289 as bad debts and if an allowance is made as a prior charge for Rs. 69,324 as interest on preference shares, it would be difficult to hold that there is any surplus worth the name which is available for distribution by way of bonus amongst employees.

12. The position then would be that the cash available would consist of cash in hand Rs. 14,576-2-4 and the amount with the bankers in India Rs. 1,52,285. This total comes to Rs. 1,66,861-2-4. From this amount Rs. 1,47,289 must be deducted. as bad and irrecoverable debts and Rs. 69,324 must likewise be deducted as interest: on preference shares which have a prior charge. Unfortunately the tribunals below did not take into account the fact that, if the evidence of Shri Sharma was believed in regard to the difficulties experienced by the appellant in bringing over to India cash locked up in Pakistan, they could not have logically reached the conclusion that there was any surplus actually available to the appellant for distribution amongst the employees. There is on paper a fairly large amount of surplus available but in point of fact this surplus is not actually available to the employer for the relevant year and, so far as the record shows, is not shown to be likely to be available to him in the near future. That is why we think that, even if the claim for bonus is considered on the basis that the business carried on by the appellant in India as well as in Pakistan constitutes one business, it would be difficult to uphold the conclusion of the Labour Appellate Tribunal that there was any surplus available during the relevant period or was likely to be available in the near future from which bonus could be paid to the employees.

13. There remain three more points which have been urged by the learned Attorney-General before us and to which brief reference may be made. It appears that the appellant had claimed an allowance for Rs. 10,29,800 as a prior charge in respect of rehabilitation charges for the relevant

year. The whole of this claim has been rejected by the tribunal below on the ground that sufficient material had not been placed by the appellant in support of its claim. The learned Attorney-General conceded that it would have been mush better if the appellant had led more satisfactory evidence in support of this claim; but he argued that it was not right to treat the evidence produced by the appellant as wholly insufficient and in any case, according to him, refusal to allow any amount in respect of rehabilitation charges was not justified. It is true that the present appellant company itself had been similarly penalised by the Labour Appellate Tribunal in Ganesh Flour Mills Co. Ltd., Kanpur v. Ganesh Flour Mills Staff Union, Kanpur, (1952) 1 Lap AC 172 (M) and that naturally makes the refault of the appellant in leading satisfactory evidence more glaring; but, on the other hand, reasonable rehabilitation charges have been consistently assigned the position of a prior charge in determining the available surplus in cases where claims are made by workmen for bonus. If it had been necessary to decide this point in the present appeal we might have had to consider whether, subject to such terms as to costs as we might have deemed fit to impose, an opportunity should not be given to the appellant to lead more satisfactory evidence in support of the item claimed by the appellant under the heading of rehabilitation charges. As has been held by the Labour Appellate Tribunal in M/s., Singh Plate Mills Ltd., v. The Workmen of M/s. Singh Plate Mills Limited etc. 1955 Lab AC 216 (N), the data necessary for the computation of the rehabilitation charges are:

> "(a) Dates of purchases of machinery or of erection of building, as the case may be, together with the costs incurred for the same
>
> (b) The number of shifts for which this concern has been working
>
> (c) The existing depreciation fund and evidence as to the life of the machinery and the building. Higher depreciation charges are allowed where a Factory works for three shifts".

We have looked at the evidence of Shri Kapur to which our attention was invited by the learned Attorney-General and we are prepared to agree with the view taken by the tribunals below that this evidence is not satisfactory but the appellant's argument is that the penalty visited on the appellant for his failure to lead more satisfactory evidence is unduly severe. However, in view of the conclusion which we have reached in this appeal we do not think it necessary to pursue this point any further.

14. The learned Attorney-General has also contended in this appeal that the appellate tribunal has erred in awarding interest at 5% on the paid-up capital and at 2% on the reserves employed as working capital. We do not think it necessary to deal with these points also.

15. The result is that the conclusion of the Labour Appellate Tribunal that a surplus of Rs. 9,61,371 was available for distribution during the relevant period or would have become available within a reasonable time thereafter cannot be sustained in view of their own appreciation of the evidence led in the case.

16. The order passed by the Labour Appellate Tribunal for the payment of bonus must, therefore, be set aside and the appeal allowed; but, in the circumstances of this case, we direct that the parties should bear their own costs in this Court.