

I/701758/2025

Government of West Bengal
Labour Department, I. R. Branch
N. S. Building, 12th Floor, 1, K. S. Roy Road, Kolkata – 700001

No. Labr/ 1198 /(LC-IR)/ 22015(16)/132/2025

Date : 17/10/2025

ORDER

WHEREAS an industrial dispute existed between M/s The Bengal Club Limited, 33B, Chowringhee Road, Kolkata – 700071 and its workman Smt. Sunita Jaiswal, W/o Sri Om Prakash Jaiswal, Tista Apartment 2, Flat No. 1B, Ground Floor, Santa Abasan, Hela Buttola, Baguihati, Kolkata – 70015, regarding the issues, being a matter specified in the second schedule of the Industrial Dispute Act' 1947 (14 of 1947);

AND WHEREAS the 7th Industrial Tribunal, Kolkata has submitted to the State Government its Award dated 22.09.2025 in Case No. 05 of 2019 on the said Industrial Dispute Vide e-mail dated 14.10.2025 in compliance of Section 10(2A) of the I.D. Act' 1947.

NOW, THEREFORE, in pursuance of the provisions of Section 17 of the Industrial Dispute Act' 1947 (14 of 1947), the Governor is hereby pleased to publish the said Award in the Labour Department's official website i.e **wblabour.gov.in**

By order of the Governor,


Assistant Secretary

to the Government of West Bengal

No. Labr/ 1198 /1(7)/(LC-IR)/ 22015(16)/132/2025

Date : 17/10/2025

Copy forwarded for information and necessary action to :-

1. M/s The Bengal Club Limited, 33B, Chowringhee Road, Kolkata – 700071.
2. Smt. Sunita Jaiswal, W/o Sri Om Prakash Jaiswal, Tista Apartment 2, Flat No. 1B, Ground Floor, Santa Abasan, Hela Buttola, Baguihati, Kolkata – 70015.
3. The Asstt. Labour Commissioner, W.B. In-Charge, Labour Gazette.
4. The OSD & EO Labour Commissioner, W.B., New Secretariat Building, 11th Floor, 1, Kiran Sankar Roy Road, Kolkata – 700001.
5. The Deputy Secretary, IT Cell, Labour Department, with request to cast the Award in the Department's website.


Assistant Secretary

to the Government of West Bengal

No. Labr/ 1198 /2(3)/(LC-IR)/ 22015(16)/132/2025

Date : 17/10/2025

Copy forwarded for information to :-

1. The Judge, 7th Industrial Tribunal, N. S. Building, 1, K.S. Roy Road, Kolkata - 700001 with reference to e-mail dated 14.10.2025.
2. The Joint Labour Commissioner (Statistics), West Bengal, 6, Church Lane, Kolkata - 700001.
3. Office Copy.


Assistant Secretary

to the Government of West Bengal

IN THE SEVENTH INDUSTRIAL TRIBUNAL, WEST BENGAL

New Secretariat Buildings, Kolkata

Present : Miss Yogita Gaurisaria, Judge, Seventh Industrial Tribunal.

Case No. 05 of 2019

Under Section 10(1B)(d)

**Smt. Sunita Jaiswal , W/o Sri Om Prakash Jaiswal, residing at Tista Apartment 2,
Flat No. 1B, Ground Floor, Santa Abasan, Hela Buttola, Baguihati, Kolkata –
700157.....Applicant**

Vs.

**M/s The Bengal Club Limited, 33B, Chowringhee Road, Kolkata – 700
071..... Opposite Party**

A W A R D

This Award is delivered on Monday, the 22nd day of September, 2025.

**The case record is taken up for passing award in terms of the
Memorandum of Settlement.**

**Perused the Memorandum of Settlement dated 16.09.2025 (Exbt. B),
joint petition filed by the parties as well as evidence of the applicant Smt.
Sunita Jaiswal (P.W.1) and Mr. Dinyar Mucadam (O.P.W.1), Chief Executive
Officer and an authorized representative of the O.P./Club namely M/s The
Bengal Club Limited, the copy of the authorized letter (Exbt. A) and Exbts. 1
and 2, so adduced in support of said Memorandum of Settlement (Exbt.B).**

**It appears from the evidence of P.W.1 and O.P.W.1 that the matter in
dispute has already been settled in between the parties in terms of
Memorandum of Settlement dated 16.09.2025 (Exbt. B) . I further find from
the said joint petition , Memorandum of Settlement as well as from the
evidence of both parties that the O.P./Club has handed over an account payee
cheque being No. 643961 dated 04.09.2025 of Rs. 15,00,000/- (Fifteen lakh)
only drawn on State Bank of India, 12B, Park Street, Kolkata – 700 071 to the**

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(2)

applicant as full and final settlement amount and also that the applicant (P.W.1) has no grievance against the O.P./Club at present. The xerox copy of the said cheque as full and final settlement amount has been marked as Exbt.1. The receipt issued by the applicant as to receiving of cheque, marked as Exbt. 2.

It is submitted in writing by the workman that the lump sum payment of Rs.15,00,000/- received by her relates to the settlement of her back wages/salary concerning the period from the date of termination of her service i.e. 12.09.2018 till the date of lump sum amount received by her on 16.09.2025 by way of cheque dated 04.09.2025 i.e. of 7 years , as such she cannot be subjected to deduct Income Tax or liable to pay Income Tax on the said amount of Rs. 15 Lac as paid to her quoting Section 89 of the Income Tax Act and by relying on the judgment of the Hon'ble High Court passed by the Hon'ble Justice Rajasehkar Mantha in WPO /574/2023 (M/s Khaitan & Co. – Vs – Ms. Sandhya Dutta & Anr.) as well as further relying on the two more judgments of the Hon'ble Supreme Court reported in (1985) 2 SCC 349 (Sant Raj & Anr. – Vs – O.P. Singla & Anr.) and in (2016) 6 SCC 541 (Raj Kumar – Vs – Director of Education and others) submitting that the workman is entitled to get the benefit of Section 89 of the Income Tax Act on the amount of Rs. 15 Lac to be splitted into 7 years .

Considered.

The Memorandum of Settlement dated 16.09.2025 and the joint petition dated 16.09.2025 filed by both the parties has duly been signed by the applicant, Smt. Sunita Jaiswal (P.W.1) and Mr. Dinyar Mucadum (O.P.W.1) representing the O.P./Company voluntarily. Since the matter has already been settled between the parties to the proceedings, I am of the view that this Tribunal should not stand in the way of their such settlement/compromise ,

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which appears to be legal and valid, and so, this Tribunal finds no impediment in allowing such prayer made jointly by the parties voluntarily.

I have also no hesitation to hold that as per decided case – laws cited supra by the workman, the workman is entitled to get splitted her received lump sum payment of her back wages /salary in 7 years since it relates to the period to period from the date of her termination from 12.09.2018 to 16.09.2025 , I am of the view that workman is entitled for splitting the said amount (Rs. 15 Lac) under Section 89 of the Income Tax Act.

Hence, it is

O r d e r e d

that the settlement between the parties is allowed and accordingly, the proceedings of the instant case being No. 05/2019 under Section 10(1B)(d) of the Industrial Disputes Act, 1947, as amended , be and the same is disposed of in terms of the Memorandum of Settlement dated 16.09.2025. The Memorandum of Settlement dated 16.09.2025 is made part of the Award.

This Tribunal further holds that the workman herein is entitled to get the benefit of Section 89 of the Income Tax on the lump sum amount of back wages /salary as settled i.e. Rs. 15 Lakh splitting the said amount in 7 years.

This is my Award.

Let the copies of the Award be sent to the appropriate authority for information and taking necessary action.

Dictated & corrected by me.

Judge

(Yogita Gaurisaria)
Judge
7thIndustrial Tribunal
Kolkata
22.09.2025