In the matter of an Industrial Dispute between West Bengal State Electricity Distribution Company Limited and their employee Shri Tarak Nath Mukherjee.

(Case No. VIII-96 of 2014) Reference No: 1356-ILL-71/2011, Dated 16.10.2014

BEFORE THE FOURTH INDUSTRIAL TRIBUNAL, KOLKATA: WEST BENGAL

<u>PRESENT</u>

SHRI NANDAN DEB BARMAN, JUDGE FOURTH INDUSTRIAL TRIBUNAL KOLKATA.

Address: Kaushallya, Post Kharagpur,

District-Paschim Medinipur

Vs

West Bengal State Electricity Distribution Company Limited.....OPPOSITE PARTY/COMPANY Address: Vidyut Bhavan, Salt Lake,

Kolkata-700 091.

AWARD

Dated:17th December, 2024.

ISSUES TO BE ADJUDICATED

- Whether the dismissal of the applicant Sri Tarak Nath Mukherjee by the management i.e. W.B.State Electricity Distribution Co. Ltd. w.e.f. 26.09.2002 was justified?
- (2) To what relief, if any, is the applicant entitled to?

Written Statement of workman Shri Tarak Nath Mukherjee

The case of the workman Shri Tarak Nath Mukherjee in brief is as follows: -

- 1. That the applicant Sri Tarak Nath Mukherjee was an employee of West Bengal State Electricity Distribution Company Limited and was posted at Balichak Gr. E.S. as In-charge of the cash at the relevant period of cause of action of the dispute under reference in connection with this case.
- 2. That the applicant although rendered spotless and effective services to the O.P. Company but on 11.06.2001 he was charge sheeted with various false allegations, including defalcation of money.
- **3.** That the Company then its letter dated 18.07.2001 suspended the applicant workman from the service w.e.f. 18.07.2001. Before that he was transferred from Balichak to Hingalgunj.

- **4.** That thereafter the Company initiated a so called Domestic Inquiry against the applicant workman and three other charge sheeted employee namely (i) Sri Kalyan Chakraborty, DE.(A.Debra S/D) (ii) Sri Debdulal Chattopadhyay, A.O.KGP Divn. (iii) Sri Anujit Sett, Senior S.S.DCK. E/S.
- **5.** That the said three employees were supervising officer used to check and signed the cash book every day.
- **6.** That the said Domestic Inquiry was started on 24.09.2001 and concluded on 20.08.2002 after holding its inquiry on different dates by taking evidences and making hearing of all the parties and their representatives without following the rule of natural justice.
- **7.** Even though there were so many irregularities in conducting the said Domestic Inquiry, but the applicant workman was held guilty and recommended for his dismissal from the service.
- 8. That on the basis of the said improper and perverse Domestic Inquiry report the applicant workman was dismissed from his service on the allegation of defalcation of money.

It was further contended by the applicant workman that while all the four employees were charge sheeted and an analogous Domestic Inquiry was held against them but on 21.03.2002 the O.P. Company reinstated Sri Kalyan Chakraborty in the service and granted him full back wages and other benefits. Thereafter on 17.05.2002 other charge sheeted employees namely Sri Debdulal Chattopadhyay and Sri Anujit Sett were also taken back in employment granting full back wages to them. On the other hand, the applicant employee was not granted with any back wages save and except Subsistence Allowance.

That, after dismissal from the service the applicant workman being misguided by an advocate went twice before the Hon'ble High Court and preferred Writ Petitions but both the petitions were dismissed with a liberty to approach before the appropriate Forum without touching the merit of the case. Taking advantage of the said order the applicant workman then preferred an application under Section 2A of Industrial dispute Act before the Seventh Industrial Tribunal but the same was also dismissed without touching the merit of the case due to lack of jurisdiction of the Seventh Industrial Tribunal Kolkata in entertaining the dispute for adjudication.

That thereafter the applicant workman again raised an Industrial Dispute before the competent authority and the same was referred before this Tribunal for adjudication of the aforesaid issues.

The applicant workman further states and submits that he is entitled to get some amount of arrear of wages on full back wages and other consequential benefits as he was illegally and improperly dismissed from the service.

Written statement of OP/Company W.B.S.E.D.C.L.

That the OP/Company contested this case by submitting a Written Statement, contending inter alia:

(1) That the order of reference in connection with this case as received from the competent authority is not maintainable in Law, nor it is maintainable on facts.

- (2) That the order of reference has been issued almost after fourteen years from the date of dismissal i.e. 26.09.2002.
- (3) That after the said order of dismissal the applicant workman preferred applications before the Hon'ble High Court for two times, challenging the order of dismissal but in every time the Hon'ble High Court dismissed the application of the applicant/petitioner on merit.
- (4) That after dismissal of those two Civil applications before the Hon'ble High Court the applicant workman erroneously preferred an application under section 2A(2) of Industrial Dispute before the Seventh Industrial Tribunal, Kolkata[Case No. 18/2A(2 of 2012)].
- (5) The O.P. Company challenged the maintainability of the said application before the Seventh Industrial Tribunal, Kolkata which was disposed of on merit due to lack of jurisdiction of Seventh Industrial Tribunal over the dispute under reference.
- (6) That even though any such reference on the alleged dispute was barred by the principle of resjudicata, the appropriate government improperly made a reference before this Tribunal after four years of such stale dispute.
- That the O.P. Company further makes submission on the facts of this case that the concerned workman Sri Tarak Nath Mukherjee was posted as Senior Assistant(A), (Cash) and Cashier-in-Charge at Balichack Group Electricity Supply and he was responsible for collection of money from the consumers, accounting for the entire cash collected through various cash counters by other cashiers (including his own counter) and maintaining transparent accounts thereof. Besides that, he was also responsible for preparation of daily collection statements, maintenance of Cash Book, incorporation of all collection money to the company's account through DCS and Cash Book, remittance of all collection money to the divisional office, preparation of daily Cash Book etc. Being a Cashier-In-Charge he was also responsible to encash the draft for payment of salaries to the employees and disbursement of salary and other payments to the concerned employees of that unit.
- (8) That the concerned applicant workman by virtue of his post was the custodian of cash of Balichack Gr. E.S. and also responsible for any loss sustained by the Board(Company) due to any fraud or negligence on his part.
- (9) That the salary of the staff and other officers of Balichak Gr. E.S. was been sent by the accounts officer of Kharagpur(D) division to the Station Manager Ballychak Gr. E.S. through draft and the applicant workman Sri Tarak Nath Mukherjee being the Cashier-in charge used to encash the draft and distribute the salary to the concerned staff and officers by making necessary entries in the Cash Book and also by obtaining the signatures of the payee employees on the Acquaintance Roll and to furnish the same to accounts officer of Kharagpur(D) Division.
- (10) That Sri Saroj Kumar Goswami, S.G. Sramik(A) of the Company was transferred from Balichak Gr. E.S. on 29.12.1999 and as the release order of the said employee was not received and recorded at Kharagpur(D) Division till 14.05.2001. The salary for the period from January, 2000 to April,2001 i.e., altogether sixteen months of the said employee was sent to Balichak Gr. E.S. along with the salary of other employees of that Unit.
- (11) That being the Cashier-in-Charge the applicant workman intentionally and motivatedly did not return the undisbursed salary of transferred employee Sri Saroj Kumar Goswami to the

- accounts officer of Kharagpur(D) Division for the said period of sixteen months, nor did he sent the signed Acquaintance roll for that period to the said Division Office.
- (12) That further allegation against the applicant workman is that he illegally and unauthorizedly for his personal gain had withdrawn a total sum of Rs.81,850/- (Rupees Eighty One Thousand Eight Hundred Fifty only) on different dates from the company's exchequer by making fictitious entries in the Cash Book. Some of which are given hereunder:-
 - (a) In the Cash Book dated 29.02.2000(Page 41) Sri Mukherjee has shown a total payment of Rs.5,90,369/- but actually he made a payment of Rs. 5,80,580/-. Therefore, the applicant workman Sri Mukherjee motivatedly for his personal gain defalcated a sum of Rs. 9,789/- by showing totalling on higher side than actual.
 - (b) In the Cash Book dated 31.03.2000(Page 63) Sri Mukherjee made an entry on the payment side as refund of U/D Salary I.R.O.S. Goswami for 2/2000, Vr. No. 2976 dated 25.02.2000 Rs. 5,316/-.
- (13) The O.P. Company in its Written Statement also disclosed some other fictitious transactions and entries in the Cash Book by the applicant workman for which he has been found guilty of defalcation of huge amount of money of the Company.
- (14) That the concerned applicant workman and three others were accordingly charge sheeted for their misconduct and also suspended from service pending disposal of a Domestic Inquiry and disciplinary proceeding.
- (15) That Sri H.P. Mukhopadhyay, a retired I.A.S. was appointed as Inquiry Officer to conduct the said inquiry who after conducting inquiry on different dates by giving reasonable opportunities to the concerned workman to defend his cases ultimately submitted his reports with findings on 20.03.2002. He found guilty of the charge against the applicant workman Sri Tarak Nath Mukhopadhyay.
- of the inquiry officer to the concerned workman on 21.03.2002 giving him an opportunity to submit his reply on the said inquiry report and the concerned workman submitted his reply on 09.04.2002, which was duly considered by the disciplinary authority of the company.
- (17) Thereafter the company sent a second show cause notice dated 18.04.2002 to the concerned workman, who submitted his reply on 24.04.2002. Since the reply of the workman was not satisfactory then the Company dismissed the said workman from his service on 26.09.2002.
- (18) Sri Mukherjee then preferred a first appeal dated 03.01.2003 before the Chairman, Standing Appellate Committee-1 for consideration of his dismissal order but the said appellate committee considering the grounds of appeal and other factors upheld the said order of punishment of dismissal which was duly communicated to the applicant workman.
- (19) That subsequently Sri Mukherjee again preferred second appeal on 08.09.2003, which was also rejected and intimated to him on 24.06.2004.
- (20) That being aggrieved by the decision of the said Appellate Committee the concerned workman preferred a Writ Petition, being no. WP- 13022 of 2004, which was withdrawn and dismissed with a liberty to approach before the appropriate authority of the Industrial Tribunal. But the applicant did not file any application before the concerned industrial Tribunal and after

long five years he filed another Writ Petition, being Number WP-2598(W) of 2010, which was also dismissed by the Hon'ble Justice Tapen Sen with an observation that the petitioner Sri Mukherjee is unable to produce necessary documents to prove that he had actually moved the Tribunal, as such the Writ petition is not maintainable and no liberty was given to move before the Tribunal.

- (21) That thereafter after a lapse of over ten years the applicant workman sought an intervention of the Labour Commissioner and conciliation proceeding was initiated. The Company participated the said proceeding and submitted its statements dated 02.03.2012. Thereafter without waiting for a fruitful consideration the workman filed the present application which is liable to be rejected as time barred.
- (22) It was further stated by the Company that in the meantime the applicant workman Sri Mukherjee has attained the age of superannuation i.e., 60 years of age.
- Denying all the material allegations and confronting all such statements made in different paragraphs in the Written Statement of the applicant workman, the O.P. Company at the end submitted that the order of reference made in connection with this case is not maintainable, as it is a stale dispute, raised after twelve years of dismissal of the workman from the service and the alleged dismissal of the concerned workman from the service is proper and valid.

DECISIONS WITH REASONS

Admittedly the Validity of Domestic Inquiry Report along with findings of dismissal in connection with the Domestic Inquiry held by the Domestic Inquiry Officer was challenged before this Tribunal by the concerned applicant workman and accordingly a thorough hearing was being conducted over the said Domestic Inquiry by receiving evidence from both the parties and ultimately by its order no. 131 dated 10.11.2022 this Tribunal held that the inquiry was properly held and there have been no violation of principles of natural justice during the inquiry. It was also held by this Tribunal that the Inquiry Officer has decided the proceeding on merit fairly and no illegality or infirmity was found in the Domestic Inquiry. Thereafter the next date was fixed for hearing of the case on merit but the Learned Counsel representing the workman having considered the fate of the said Domestic Inquiry Report and the findings of this Tribunal on the said Domestic Inquiry Report submitted that keeping in mind the Provision of Law and the facts and circumstances in connection with this case no further hearing on merit by adducing any further evidence is required. Accordingly, keeping in mind the submission of both side Learned Counsels the record was taken up for hearing of argument on merit to adjudicate the issues of this case and in this regard it was argued by the Learned Counsel representing the workman that the punishment as imposed upon the concerned workman Shri Tarak Nath Mukherjee was not proportionate with the act committed by him.

Learned Counsel relying upon the decisions of Hon'ble Supreme Court as reported in (2014) 15 Supreme Court cases 313 in Tapas Kumar Paul -vs.- Bharat Sanchar Nigam Limited & another case, (1999) 8 Supreme Court cases 582 in Hardwari Lal -vs.- State of U.P. and others case, (2008) 12 Supreme Court cases 331 in Man Singh -vs.- State of Haryana and others case, (2001) 10 Supreme Court cases 530 in TATA Engineering and Locomotive Company Ltd. -vs.- Jitendra PD. Singh and another, (2022) 8 Supreme Court cases 162 in T.Takano -vs.- Securities and Exchange Board of India

and another case further argued that although it was alleged by the Company that a defalcation of total sum of Rs. 81,850/- was detected and the workman Sri Tarak Nath Mukherjee as Accountant-in-charge of the concerned office at Ballichak along with three other superior officers were charge sheeted and suspended from the service then the punishment of all those four employees should be same and proportionate to the act alleged to have been committed by them. In this regard he further submitted that after putting them in suspension although they were ordered to face Domestic Inquiry and Disciplinary Proceeding but the other three superior officers were reinstated in their service by paying back wages to them and the applicant workman Sri Tarak Nath Mukherjee only was ordered for dismissal from service. According to his further argument since the other three employees were reinstated in their service giving full back wages then the punishment of the applicant workman after Domestic Inquiry for dismissal from the service was not proportionate according to the act and omission of the employees concerned. Accordingly, he has prayed for lenient view of this Tribunal in respect of punishment of the applicant workman for the alleged defalcation of Rs. 4,473/- only.

On the other hand, Learned Counsel representing the O.P. Company has argued that the concerned workman Sri Tarak Nath Mukherjee motivatedly defalcated total sum of Rs. 81,850/- by various means for his personal gain by non-refunding of the undisbursed salary of transferred employee Sri Ghosh and showing more payment than actual payment. When the alleged misdeed of the concerned workman came into light through the investigation of the company then the concerned workman deposited Rs. 77,377/- out of total defalcated money in amount of Rs.81,850/- leaving Rs.4,473/- under defalcation amount. So, the alleged act done by the concerned workman cannot be equated with the act of other three charge sheeted employees and accordingly plea for similar punishment ought to have no justification.

Having perusal of the above discussed pleadings of the parties coupled with the materials on record, including the order of this Tribunal No. 131 dated 10.11.2022, regarding the validity of the Domestic Inquiry conducted against the concerned workman Shri Tarak Nath Mukherjee at the behest of the OP/Company, admittedly it appears that after appreciation of the evidences and the materials on record in course of hearing on the point of validity of Domestic Inquiry at the conclusion this Tribunal found that the said Domestic Inquiry was properly held and there have been no violation of principles of natural justice during the said inquiry. It is also found that the Inquiry Officer decided the proceeding on merit, fairly and no illegality and infirmity was found in the said Domestic Inquiry.

Now, if we go through the said Domestic Inquiry report which have been produced by the OP/Company and marked as Exhibit-A/1 at the time of hearing of the said validity of Domestic Inquiry, it would appear before us that the said Domestic Inquiry was conducted against the concerned workman Shri Tarak Nath Mukherjee with the charge by making fictitious entry in the cash book for the period from January to May, 2001 he defalcated total sum of Rs. 81,850/-. Thereafter when such misappropriation and defalcation came into the notice of the office of the Divisional Engineer, the concerned workman deposited Rs. 77,377/- by making fictitious entry in the cash book to the effect that the said sum of money have been received from different bank in exchange of solid and damaged notes.

However, after conducting the said Domestic Inquiry the Inquiry Officer found that "the charge, therefore, under regulation 61(d) stand proved against the workman Shri Tarak Nath Mukherjee. His failure resulted in loss to the Board. In that the charge under regulation 61(e) also have been proved against him beyond doubt. Regarding the charge under regulation 61(p) he found no other act constituting violation of the cannon of good behaviour and discipline against him, so as to warrant him being held liable for misconduct under regulation 61(p) also". On the basis of the aforesaid Domestic Inquiry Report the Disciplinary Authority of the Company dismissed the workman from service.

As regards the concerned workman Shri Tarak Nath Mukherjee the Inquiry Officer held that the "Evidence clearly shows that Shri Tarak Nath Mukherjee in his capacity as the custodian of the cash failed miserably in maintaining absolute integrity. The charge against him under regulation 38 is as such proved to the hilt. Shri Mukherjee failed to observe the rules of the Board / Company as regards the maintenance of the cash book, return of the paid acquaintance roll on time, refund of undisbursed salary etc. The charge on this count under regulation 59 as well is proved against him beyond doubt. By his action amounting to defalcation Shri Mukherjee deprived the Board of its own money which have the evidence shows would have reduced their overdraft from the bank. This being so, the charge on this count (regulation 61(e) as well is fully proved against him."

The said Domestic Inquiry was also conducted against three other charge sheeted employees namely Shri Anujet Sheth, Shri Debdulal Chottopadhyay and Shri Kalyan Chakraborty. As regard Shri Kalyan Chakraborty, the Inquiry Officer found no evidence to drive home any other charges against him and the Inquiry Officer opined that Shri Chakraborty may be exonerated of the charges. As regard the conduct of the charge-sheeted employee Shri Anujet Sheth, it was held by the Inquiry Officer that he neglected to sign the cashbook daily to check the totals and to verify the physical balance and for such neglect of work proved the charge under regulation 61(d) and 61(e) respectively. As regards, another charge sheeted employee Shri Debdulal Chottopadhyay, the Inquiry Officer held that the concerned employee was the Drawing Officer and he continued to draw the salary of employee who have been transferred from Balichak Gr.E.S. for 16 months after his release and this drawl of salary of transferred employee entailed fraudulent misappropriation of Board's money which he failed to detect in time. As such this action is indicative of careless or inefficient performance of duty. Accordingly, the charge under regulation 61(d) and regulation 61(e) also proved against him.

Admittedly, there is a provision u/s 11A in the Industrial Disputes Act, 1947 regarding the powers of Labour Courts, Tribunals and National Tribunals to give appropriate relief in case of discharge or dismissal of workman. The concerned provision is reproduced herein below:

"Where an Industrial Dispute relating to discharge or dismissal of a workman have been referred to a Labour Court, Tribunal or National Tribunal for adjudication and in the course of the adjudication proceeding the Labour Court, Tribunal or National Tribunal as the case may be is satisfied that the order of discharge or dismissal was just justified, it may, by its award, set aside, the order of discharge or dismissal and direct reinstatement of the workman on such terms and conditions, if any, as its thinks fit, or give such other relief to the workman including the award of any lesser punishment in lieu of discharge or dismissal as the circumstances of the case may require.

Provided that in any, proceeding under this section the Labour Court, Tribunal or National Tribunal as the case may be shall rely only on the materials on record and shall not take any fresh evidence in relation to the matter."

Having considered the facts and circumstances of the case and the allegation as established against the concerned workman coupled with the provision of Section 11A of Industrial Disputes Act, 1947, I find the observation of the Hon'ble Apex Court in Mahindra and Mahindra Limited vs. N. B. Narawade as reported in (2005) 3 Supreme Court cases 134 can be relied upon to arrive at a conclusion for adjudication of the dispute of this case.

The Hon'ble Court in its aforesaid decision held that "It is no doubt true that after introduction of Section 11A of the Industrial Disputes Act, certain amount of discretion is vested with the Labour Court or Industrial Tribunal in interfering with the quantum of punishment awarded by the management where the workman concerned is found guilty of misconduct. The said area of discretion has been very well defined by the various judgements of this Court and it is certainly not unlimited as has been observed by the Division Bench of the High Court. The discretion which can be exercised under section 11A is available only on the existence of certain factors like punishment being disproportionate to the gravity of misconduct so as to disturb the conscience of the Court, or the existence of any mitigating circumstances which require the reduction of the sentence, or the past conduct of the workman which may persuade the Labour Court to reduce the punishment. In the absence of any such factor existing, the Labour Court cannot by way of sympathy alone exercise the power under section 11A of the Act and reduce the punishment."

In this case there is no doubt that the concerned workman Shri Tarak Nath Mukherjee has been found guilty of defalcation of the Board/Company's money and his such act caused loss to the said OP/Company. During his Domestic Inquiry proceeding concerned workman Shri Tarak Nath Mukherjee could not establish that his said act or omission was not intentional, rather it has been well established that he did such act motivatedly for his personal gain. On the other hand, although the act and omissions of two other charge-sheeted employees namely Shri Debdulal Chaottopadhyay and Shri Anujet Sheth were found careless and inefficient performance of duty due to negligence on their part and they were found guilty accordingly for such provisions but no where in the Domestic Inquiry report it was held by the Inquiry Officer that these two employees did their act or omissions motivatedly for their personal gain. Admittedly, the Inquiry Officer found no evidence to drive home any charge against another employees Shri Kalyan Chakraborty and he opined that Shri Chakraborty may be exonerated.

So considering the above discussed facts and circumstances coupled with the provision of law and the relevant decision of the Apex Court, I find nothing impropriety in the order of dismissal of the concerned workman Shri Tarak Nath Mukherjee as punishment for the act as committed by him. His act deserve no sympathy of this Industrial Tribunal and there is no scope to interfering with the quantum of punishment awarded by the management and also to exercise any discretionary power as provided under Section 11A of Industrial Disputes Act.

Both the issues are adjudicated accordingly deciding the case in favour of the OP/ Company i.e. West Bengal State Electricity Distribution Company Limited. It is found that the order of dismissal of the applicant/workman Shri Tarak Nath Mukherjee by the Management of the OP/ Company w.e.f. from 26.09.2002 was justified for the act done by the concerned workman.

Hence, it is

ORDERED

that there is no industrial dispute in existence and no further effective relief as claimed for.

This is my award.

Let a copy of this order be sent on line in PDF form to the Secretary, Labour Department, Government of West Bengal, N.S. Buildings through the dedicated e-mail for information and doing subsequent action as per provision of law.

Dictated & corrected by me.

Sd/-

Judge, Fourth Industrial Tribunal Kolkata. 17.12.2024.

Sd/Judge
Fourth Industrial Tribunal
Kolkata.
17.12.2024.

Government of West Bengal Labour Department, I. R. Branch

N.S. Building, 12th Floor, 1, K.S. Roy Road, Kolkata - 700001

No. Labr/ 1271 /(LC-IR)/22015(16)/1/2020

Date: 26-12-2024.

WHEREAS under reference of Labour Department's Order No. 1356-ILL-71/2011 dated 16.10.2014 reference of the Industrial Dispute between M/s. West Bengal State Electricity Distribution Company Limited, Vidyut Bhavan, Salt Lake, Kolkata-700091 and their workman Shri Tarak Nath Mukherjee, Kaushallya, P. O. - Kharagpur, District-Paschim Medinipur, regarding the issues mentioned in the said order, being a matter specified in the Second Schedule to the Industrial Dispute Act, 1947 (14 of 1947), was referred for adjudication to the Fourth Industrial Tribunal, Kolkata.

AND WHEREAS the said Fourth Industrial Tribunal, Kolkata, has submitted to the State Government its Award dated 17.12.2024 in case No. VIII-96 of 2014 on the said Industrial Dispute vide e-mail dated 19.12.2024 in compliance of u/s 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 pleased hereby to publish the said award as shown in the Annexure hereto.

ANNEXURE

(Attached herewith) By order of the Governor,

Assistant Secretary to the Government of West Bengal

No. Labr/1271 /1(5)/(LC-IR)/ 22015(16)/1/2020

Date: 26-/2-2024

Copy, with a copy of the Award, forwarded for information and necessary action to:

- 1. M/s. West Bengal State Electricity Distribution Company Limited, Vidyut Bhavan, Salt
- 2. Shri Tarak Nath Mukherjee, Kaushallya, P. O. Kharagpur, District-Paschim
- 3. The Assistant Labour Commissioner, W.B. In-Charge, Labour Gazette.
- 4. The O.S.D. & E.O. Labour Commissioner, W.B. New Secretariat Building, 1, K. S. Roy

5. The Deputy Secretary, IT Cell, Labour Department, with the request to cast the Award Assistant Secretary

No. Labr/ 12 71 /1(3)/(LC-IR)/ 22015(16)/1/2020

Date: 26-12-2024

Copy forwarded for information to :

1. The Judge, Fourth Industrial Tribunal, Kolkata, N.S. Building, 2nd Floor, 1, K.S. Roy Road, Kolkata-700001 with reference to his E-mail dated 19.12.2024.

2. The Joint Labour Commissioner (Statistics), West Bengal, 6, Church Lane, Kolkata -

3. Office Copy.

Assistant Secretary