

Source: sooperkanoon.com/act/591347

The Code on Wages, 2019

Section 32 - Computation of gross profits

The gross profits derived by an employer from an establishment in respect of the accounting year shall,--
(a) in the case of a banking company, be calculated in the manner as may be prescribed by the Central Government;
(b) in any other case, be calculated in the manner as may be prescribed by the Central Government.