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The Code on Wages

Section 7 -

under section 8 may consist of wages. (a) a basic rate of wages and an allowance at a rate to be adjusted, at such intervals and in such manner as the appropriate Government may direct, to accord as nearly as practicable with the variation in the cost of living index number applicable to such workers (hereinafter referred to as "cost of living allowance"); or (b) a basic rate of wages with or without the cost of living allowance, and the cash value of the concessions in respect of supplies of essential commodities at concession rates, where so authorised; or (c) an all-inclusive rate allowing for the basic rate, the cost of living allowance and the cash value of the concessions, if any.

SEC. 1] THE GAZETTE OF INDIA
EXTRAORDINARY 7 (2) The cost of living allowance and the cash value of the concessions in respect of supplies of essential commodities at concession rate shall be computed by such authority, as the appropriate Government may by notification, appoint, at such intervals and in accordance with such directions as may be specified or given by the appropriate Government