

Source: sooperkanoon.com/act/498688

The Code on Wages

Section 30 - Where an establishment consists of different departments or undertakings or has to include

branches, whether situated in the same place or in different places, all such departments or departments, undertakings or branches shall be treated as parts of the same establishment for the purpose and branches. of computation of bonus under this Code: Provided that where for any accounting year a separate balance sheet and profit and loss account are prepared and maintained in respect of any such department or undertaking or branch, then, such department or undertaking or branch shall be treated as a separate establishment for the purpose of computation of bonus, under this Code for that year, unless such department or undertaking or branch was, immediately before the commencement of that accounting year treated as part of the establishment for the purpose of computation of bonus. Payment of