

*“ There can be no doubt, as held by this Court in Whirlpool of India Limited v. ESI Corporation reported in (2000) 3 SCC 185 that the ESI Act is a social legislation enacted to provide benefits to employees in case of sickness, maternity and employment injury and to make a provision for certain other matters in relation thereto. When there is any ambiguity in any provision, the Court would ordinarily favour a construction that would be beneficial to those for whom the legislation is enacted. In Whirlpool of India Limited (supra), this Court held that production incentive falls within the definition of wages. In this case, there is no ambiguity. There is no such difference between Conveyance Allowance and Travelling Allowance to justify the stand of the Petitioner Corporation that Conveyance Allowance would not fall within the ambit of Travelling Allowance. Travelling Allowance includes Conveyance Allowance. The use of the expression “any travelling allowance” in Section 2(22)(b) makes it clear that all kinds of travelling allowance are excluded from the definition of wages”.*

*ITEM NO.13/1 Court 13 (Video Conferencing) SECTION XII*

*S U P R E M E C O U R T O F I N D I A*

*RECORD OF PROCEEDINGS*

*Petition(s) for Special Leave to Appeal (C) No(s). 811/2021*

*(Arising out of impugned final judgment and order dated 08-10-2020 in CMA No. 1527/2020 passed by the High Court Of Judicature At Madras)*

*THE EMPLOYEES STATE INSURANCE CORPORATION*

*Petitioner(s)*

*VERSUS*

*M/S. TEXMO INDUSTRIES*

*Respondent(s)*

*( IA No.4677/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT )*

*Date : 08-03-2021 This petition was called on for hearing today.*

*CORAM : HON'BLE MS. JUSTICE INDIRA BANERJEE*

*HON'BLE MR. JUSTICE HRISHIKESH ROY*

*For Petitioner(s) Dr. Sumant Bharadwaj, Adv.*

*Ms. Mridula Ray Bharadwaj, AOR*

*For Respondent(s)*

*UPON hearing the counsel the Court made the following*

*O R D E R*

*The Special Leave Petition is dismissed in terms of the  
signed reportable order.*

*(NIRMALA NEGI)*

*(MATHEW ABRAHAM)*

*COURT MASTER (SH)*

*COURT MASTER (NSH)*

*(Signed reportable order is placed on the file)*