- Statutory Calculation of Overtime Pay in India
  - Main Issue
    - Definition of ordinary rate of wages
    - Inclusion of compensatory allowances
  - Case Trajectory
    - 2010: Central Administrative Tribunal (Against)
    - 2011: High Court of Madras (In Favour)
    - Final Stage: Supreme Court of India (Upheld)
  - Arguments
    - Union of India
      - Wage disparity concerns
      - Reliance on ministry memorandums
    - Petitioners
      - Factories Act statutory framework
  - Supreme Court Decision
    - Legal Interpretation
      - Section 59 Factories Act
      - Plain and simple reading
      - Liberal interpretation for employees
    - Executive Power Limits
      - No power to read in exclusions
      - Statute overrides ministry letters
    - Final Ruling
      - Allowances must be included