

OFFICE OF THE COMMISSIONER(LABOUR)
GOVT. OF NCT OF DELHI
5-SHAM NATH MARG, DELHI- 110054

No.PA/Addl.LC/Lab/2021/ 4358

Dated: 01/11/2021

ORDER

The office order no. PA/Addl.LC/Lab/2021/3459-3463 dated 15/09/2021 was issued to bring in uniformity in calculation and levy of interest on delayed payment of Cess. It is further clarified that Rule 4 of Building & Other Construction Workers Welfare Cess Rules 1998 provides for the manner and collection of Cess under the BOCW Cess Act 1996. Rule 4 provides that the Cess levied under sub-section(1) of section 3 of the Act shall be paid by an employer, within thirty days of completion of the construction project or within thirty days of the date on which assessment of Cess payable is finalized, whichever is earlier, to the Cess collector.

However, in cases where the duration of the project or construction work exceeds one year, Cess shall be paid within thirty days of completion of one year from the date of commencement of work and every year thereafter at the notified rates on the cost of Construction incurred during the relevant period.

All Assessing Officers while calculating interest on delay of payment of cess shall bear in mind the date on which said payment becomes due according to rule 4 of the BOCW Rules 1998, read with section 8 of the BOCW Cess Act, 1996.



(Sanjeev Ahuja)
Commissioner (Labour)

To,
All Assessing Officers

Copy to:

1. Additional Labour Commissioner, GNCTD
2. PS to Principal Secretary (Labour), GNCTD
3. SA(IT), Labour Department to upload the order on the website of Labour Department