

OFFICE OF THE LABOUR COMMISSIONER
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
LABOUR DEPARTMENT, 5 SHAM NATH MARG, DELHI-110054

No.PA/Addl.LC/Lab./2021 / 3459-3463

Dated: 15/09/2021

ORDER

The Building and Other Construction Workers Welfare Cess Act, 1996 provides for levy and collection of cess on the cost of construction incurred by the employers. Section 3 of the said Act provides for levy and collection of cess and Section 5 of the Act provides for assessment of cess by the Assessing Officer.

As per section 8 of the Act, if any employer fails to pay any amount of cess payable under section 3 within the time specified in the order of assessment, such employer shall be liable to pay interest on the amount to be paid at the rate of two per cent, for every month or part of a month comprised in the period from the date on which such payment is due till such amount is actually paid.

It has come to notice that the Assessing Officers are calculating interest not in accordance with section 8 of the Act. All Assessing Officers while calculating interest on delay in payment of cess shall adhere to section 8 of The Building and Other Construction Workers Welfare Cess Act, 1996.



(Sanjeev Ahuja)
Labour Commissioner

To

All Assessing Officers

Copy to :

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