

Director,
Labour & Employment, Skill
Development & Entrepreneurship
Mizoram

No. B.16012/2/2014 - LESDE
GOVERNMENT OF MIZORAM

LABOUR, EMPLOYMENT, SKILL DEV. & ENTREPRENEURSHIP DEPTT.
MIZORAM SECRETARIAT, AIZAWL -796001.

Dated Aizawl, the 26th August, 2021

OFFICE MEMORANDUM

Subject : Payment of cess @ 1% on the cost of construction works/projects undertaken by all Employers of Building & Other Constructions in the State of Mizoram-deduction at source.

The State Government has implemented the provisions of the Building & Other Construction Workers (Regulation of Employment & Conditions of Service) Act, 1996 and the Rules framed thereunder and also the Building & Other Construction Workers Welfare Cess Act, 1996 and the Rules framed thereunder. The Central Government specified a Cess for the purpose of Building & Other Construction Welfare (Regulation of Employment & Conditions of Service) Act, 1996 at the rate of 1% of the cost of construction incurred by an employer or any executing agency as the case may be. As provided in Rule 5 of the Cess Rule, 1996, the Government of Mizoram has appointed cess collectors & the proceeds of the Cess collected shall be transferred by these officials to the Mizoram Building & Other Construction Welfare Board.

Accordingly, all the works departments or any other Department/Establishment as the case may be, while entering into any agreement with any Contractors/Establishment for execution of any building and other construction works including works being executed departmentally shall ensure deduction at source @ 1% of the cost of construction as Cess for the Mizoram Building & Other Construction Welfare Board.

The provisions of these Acts are to be implemented by the State Governments as per the directives of the Hon'ble Supreme Court of India, and the Hon'ble Supreme Court itself is directly monitoring the implementation of the provisions of this Act.

All the Departments of the State Government are directed to deduct the Cess at source and submit the amount so deducted to the Cess collectors, appointed by the State Government through Payee cheque/Bank Draft.

Further, all the Departments are reminded that the cost of collection as per section 3 of the cess Act can only be deducted by the cess collectors appointed by the Government vide Notification No. B. 16012/2/2014-LE&IT dt.03.02.2020.

This directive is for strict compliance of all concerned including Autonomous District Councils.

This supercedes this department's Office Memorandum No. B. 16012/2/2014-LE&IT dt.03.03.2017.

Sd/- LALNUNMAWIA CHUAUNGO
Chief Secretary to the Govt. of Mizoram

Memo No. B.16012/2/2014-LESDE
Copy to :

Dated Aizawl, the 26th August, 2021

1. PS to Chief Minister, Mizoram.
2. PS to Minister, Labour, Employment, Skill Development & Entrepreneurship Department.
3. Sr. PPS to Chief Secretary, Govt. of Mizoram.
4. All Administrative Heads of Departments, Govt. of Mizoram.
5. All Heads of Departments, Govt. of Mizoram.
6. All employers concerned.
7. Guard File.

Directorate of LESDE
Aizawl, Mizoram

Receipt No. 721
6/9/21

(JOSEPH H. LALPAMISANGA)
Joint Secretary to the Govt. of Mizoram
Labour, Employment, Skill Dev. & Entrepreneurship Deptt.