

R. B. S.

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

Dated Aizawl, the 14th September, 2022.

OFFICE MEMORANDUM

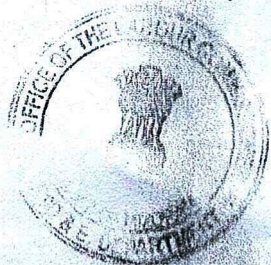
Subject: Payment of cess @ 1% on the cost of construction works/projects undertaken by all Building & Other Constructors in the State of Mizoram - deduction at source.

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 section 2 of the Building and Other Construction Workers' Welfare Cess Rules, 1998, the Govt. 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 as per section 5 of the said Rules. The 1% cost of construction should be deposited to the cess collectors, appointed by the State Government through Bank Draft along with a copy of work order in a prescribed form.

Accordingly, all the works department 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 of 1% from the total estimate amount of construction as labour cess. For the purpose of levy of cess under sub-section (1) of section 3 of the Act, cost of construction shall include all expenditure incurred by an employer in connection with the building or other construction work but shall not include-

- Cost of land;
- Any compensation paid or payable to a worker or his kin under the Workmen's Compensation Act, 1923

The Provisions of these Acts are to be implemented by the State Government 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.



The cess collectors for each districts are as under:-

Sl. No	Designation	Office Address	Email	Phone No.	Jurisdiction
1.	Joint Labour Commissioner	Directorate of Labour, Employment, Skill Dev. & Entrepreneurship Department Tuikhuahtlang	directorledmz@gmail.com	0389-2327599	All Mizoram
2.	District Labour and Employment Officer	Employment Exchange, Aizawl	dleo aizawl@gmail.com	9612466954	Aizawl, Serchhip & Saitual Districts
3.	District Labour and Employment Officer	Employment Exchange, Champhai	Lesdecham phai@gmail.com	9615612527	Champhai & Khawzawl Districts
4.	District Labour and Employment Officer	Employment Exchange, Lunglei	dleolunglei@gmail.com	0372-2324701	Lunglei, Lawngtlai & Hnahthial Districts.
5.	District Labour and Employment Officer	Employment Exchange, Siaha	Dleosiaha78@gmail.com	8798168493	Siaha District
6.	Labour Officer	Directorate of Labour, Employment, Skill Dev. & Entrepreneurship Department Tuikhuahtlang	mbocwwbkol asibmamit@gmail.com	8794639944	Kolasib & Mamit Districts.

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-LESDE Dt. 09.11.2021 and all works/establishment are to be registered as prescribed by the provision of the Building and Other Construction Workers (RE&CS) Act, 1996 (Central Act No. 27 of 1996).

This directive is for strict compliance of all concerned including Autonomous District Councils and for works under MLALADS & MPLADS.

This is issued in supersession of this Department's O.M No.B.16012/2/2014-LESDE dated 26.08.2021.

Sd/- Dr. Renu Sharma
Chief Secretary to the Govt. of Mizoram

Memo No. B.16012/2/2014 - LESDE : Dated Aizawl the 14th September, 2022

Copy to :-

1. PS to Chief Minister, Mizoram
2. PS to Minister, Labour, Employment, Skill Dev. & Entrepreneurship Department.
3. Senior PPS to Chief Secretary, Govt. of Mizoram.
4. PPS to Secretary, Labour, Employment, Skill Dev & Entrepreneurship Department.
5. All Administrative Heads of Departments, Govt. of Mizoram.
6. All Heads of Departments, Govt. of Mizoram.
7. Director, Labour, Employment, Skill Dev & Entrepreneurship Deptt.
8. All Employers concerned.
9. Guard File.



(K.M LALRINDIKA)

Under Secretary to the Govt. of Mizoram
Labour, Employment, Skill Dev. & Entrepreneurship Deptt.