

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(GENERAL BRANCH)

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F. No. FIN/GEN-COURT/6/2012

Dated 17th February 2012

OFFICE MEMORANDUM

Subject: Compliance of notification issued by Labour Department for deduction of cess under the Building and Other Construction Workers Welfare Cess Act, 1996.

1. The attention of all concerned are invited to the notification issued under No. LAB/ACT-6/1996(Pt.) dated 6th August 2011 notifying levy and collection of cess @ 1% of the cost of construction under the above mentioned Act on all activities of civil constructions in the State. This notification was issued pursuant to the institution of contempt proceedings by the Supreme Court of India against the State Government for non-compliance of its instructions.
2. All Administrative Heads and Heads of Departments are accordingly advised to issue necessary instructions to the DDOs under their charge to ensure that deduction of the cess as prescribed in the notification is made against all civil construction works involving employment of labour, and deposit the same to the account of the Nagaland Building and Other Construction Workers' Welfare Board by DD/Cheque as indicated by the Department of Labour.
3. The DDOs shall be responsible and accountable for enforcing the deductions at the time of making final payment to the contractors. Failure of the DDO to do so shall attract legal proceedings under sections 8, 9, 10 and 12 of the Building and Other Construction Workers Welfare Cess Act, 1996.
4. The Finance Department (Expenditure Branches) will indicate this requirement for deduction of 1% in all the drawal authorities where such deductions are required.

(Toshi Aier)
ACS & Finance Commissioner

All Administrative Heads of Departments.

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