

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
(LABOUR DEPARTMENT)
5-SHAM NATH MARG, DELHI - 110054

No.F.17 (10)/BOCW/PG/Lab./05/ 45

Dated: 02-01-2006

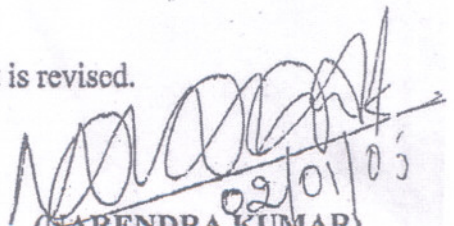
ORDER

The Joint Labour Commissioner-II earlier in accordance with the decision taken in the Officers' Meeting which was held on 7th October, 2005 had sent copies of the modified notice to be issued under Section 4 (2) of the Building & Other Construction Workers' Cess Act, 1996, Form-I (Return) along with the prescribed Affidavit and the notice under Rule 6 of the Cess Rules. It was advised that till these forms were got printed by JLC (Admn.), photocopies of these could be put to use. It was also told earlier that detailed guidelines for the purpose of calculation of cess liability of an owner/builder would be issued in due course. Accordingly, a Rate Schedule has been finalized in meetings held on 24th August, 2005 and 9th September, 2005 taken over by the undersigned with the Executive Engineer (PWD) and JLC-II. A copy of the Calculation Sheet and the Rate Schedule are enclosed. For all construction works, the Assessing Officer shall use this Calculation Sheet and shall use the rates as mentioned in the Rate Schedule. No deviation shall be made unless the cost declared by the owner/builder/contractor etc. is more than what is arrived at by using the enclosed Calculation Sheet and Rate Schedule.

So far as shopping malls and Star Hotels are concerned, the Assessing Officer shall take an all inclusive cost of Rs.20,000 (Rupees Twenty thousand only) per square meters. For guest houses and private hospitals, all inclusive cost shall be taken at Rs.18,000 (Rupees Eighteen thousand only) per square meters. However, the cost of other developmental works such as sewerage, external roads, approach roads, landscaping, as per Item No. 16 of the Calculation Sheet and the cost of boundary wall as per Item 12 of the Calculation Sheet shall be taken separately for these types of buildings.

So far as works relating to the Government Departments/agencies such as PWD, CPWD, DDA, MCD, NDMC, Delhi Cantonment Board, DTDC, DSIDC etc. are concerned, the cost declared by them for each work shall be taken for the purpose of calculation of cess.

The aforesaid Rate Schedule shall remain in force till it is revised.


02/01/06
(NARENDRA KUMAR)
SECRETARY (LABOUR)

Dated: 02-01-2006

No.F.17 (10)/BOCW/PG/Lab./05/ 45
Copy to:

1. All Secretaries to Government of India.
2. All HODs of the Govt. of NCT of Delhi.

Narendra Kumar, IAS
Secy. (Labour & Employment)
Labour Commissioner
and
Director Employment

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CALCULATION SHEET FOR CESS

Type of Building: _____

<u>S.No.</u>	<u>Particulars</u>	<u>Area in sq. mts.</u>	<u>Rate per sq. mts.</u>	<u>Amount</u>
1.	Total constructed covered area (Up to 4 storeys including Mezzanine Floor)	_____	_____	_____
2.	Addl. constructed covered area (Beyond 4 storeys)	_____	_____	_____
3.	Total constructed covered area of basement	_____	_____	_____
4.	Total cost of civil work in case of repairs/alteration/maintenance			_____
5.	Total cost of demolition			_____
6.	Type of Flooring _____ and total area	_____	_____	_____
7.	Cost of Wood Paneling Work			_____
8.	Cost of woodwork other than Wood Paneling			_____
9.	Cost of false ceiling work			_____
10.	Cost of Central Air Conditioning			_____
11.	Cost of Lift Installation			_____
12.	Cost of Boundary Wall (Including railing/gates)			_____
13.	Cost of Swimming Pool			_____
	Sub Total			_____

CONTD/-

14. (a) Cost of Electric Work along
with fittings & fixtures as per
affidavit

(b) Cost calculated at 15% of
Sl. No. 1 + 2 + 3

15. (a) Cost of Plumbing Work along
with fittings & fixtures as per
affidavit

(b) Cost calculated at 10% of
Sl. No. 1 + 2 + 3

16. Cost of other developmental works
including sewerage, external roads,
approach roads, landscaping, fire-
fighting etc.

TOTAL COST

Amount of Cess @ 1% of Total Cost

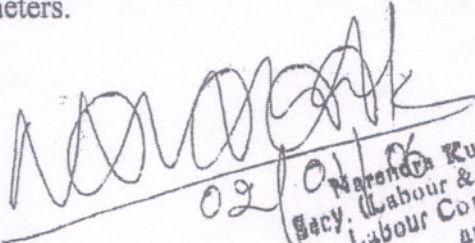
NOTE:

1. For Item No. 14 and 15, take the cost whichever is higher.
2. For rates for item no. 1, 2, 3 and 6, refer to the enclosed Rate Schedule.
3. In case total cost indicated by the owner is higher than cost calculated above, take the higher cost of calculation of cess.

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SCHEDULE OF RATES FOR CALCULATING COST OF VARIOUS COMPONENTS FOR THE PURPOSE OF CALCULATION OF CESS

1. For bare office building without electrical/water fittings & fixtures and with plain CC flooring, plain walls and with provision for earthquake proofing the CPWD plinth area rates per square meter is Rs.2920 plus Rs.250 for earthquake proofing i.e. 3170 in terms which is to be raised by cost index of 2.09 for arriving at current rates. Thus per square meter cost would be Rs.3170X2.09 i.e. Rs.6625 (Rupees Six thousand, six hundred and twenty five only).
2. For residential buildings, the cost would be $(2810+250) \times 2.09 = \text{Rs.}6395$ (Rupees Six thousand, three hundred and ninety five only). Same rates would apply for Hospitals, Colleges and private schools.
3. Thus minimum flat rate to be applied by Assessing authority can be taken at Rs.6000 per sq mtr. up to 4 storeys.
4. For buildings beyond 4 floors additional Rs.200 be added i.e. Rs.6200 per square meter.
5. For basements the CPWD rate is Rs.4020 per sq. mtr to be enhanced by a factor 2.09 i.e. $4020 \times 2.09 = 8401$. The Assessing Authority thus may apply a rate of Rs.8000 per square mtr.
6. For electrical work a cost of 15% of Sl. No.1 and for plumbing & Water supply works a cost of 10% of Sl. No.1 would be added.
7. For flooring:
 - (a) Ceramic Tiles - Rs.400 to 600 per sq mtr
 - (b) Vitrified Tiles - Rs.1000 to 1500 per sq mtr
 - (c) Marble Local - Rs.500 to 1000 per sq mtr
 - (d) Marble Imported - Rs.800 to 1500 per sq mtr
 - (e) Granite - Rs.1000 to 2000 per sq mtr
 - (f) Wooden Tiles - Rs.1500 to 2500 per sq mtr
8. For shopping Malls and Star Hotels, the lump sum cost should be in the range of Rs.18000 to 22000 per square meter. Thus the assessing authority shall take the all inclusive cost at Rs.20000 per square meters.
9. For Guest Houses & private Hospitals the range of cost of construction would be Rs.16000 to 20000 per square meter. Thus the assessing authority shall take the all inclusive cost at Rs.18000 per square meters.


02/01/06
Narendra Kumar, IAS
Secy. (Labour & Employment)
Labour Commissioner
and
Employment