The image features a decorative header with a light gray background and two horizontal bars. A vertical bar with a gray and white striped pattern is on the left side. The main text is centered and reads:

**THE BUILDING AND OTHER  
CONSTRUCTION WORKERS'  
(REGULATION OF  
EMPLOYMENT AND  
CONDITIONS OF SERVICE) ACT,  
1996**



# **APPLICABILITY**



- ◆ **ESTABLISHMENT WITH 10 OR MORE BUILDING WORKERS IN ANY BUILDING OR OTHER CONSTRUCTION WORK.**

# BUILDING OR OTHER CONSTRUCTION WORK MEANS

- ◆ THE CONSTRUCTION, ALTERATION, **REPAIRS, MAINTENANCE** OR DEMOLITION.....BUT DOES NOT INCLUDE ANY BUILDING OR OTHER CONSTRUCTION WORK TO WHICH THE **PROVISIONS OF THE FACTORIES ACT 1948** OR MINES ACT, 1952 APPLY.

# **CONTRACTOR MEANS**

- ◆ **WHO UNDERTAKES TO PRODUCE A GIVEN RESULT..... OTHER THAN SUPPLY OF GOODS OR ARTICLES..... OR WHO SUPPLIES BUILDING WORKERS FOR ANY WORK OF THE ESTABLISHMENT, AND INCLUDES A SUB-CONTRACTOR.**

# **EMPLOYER MEANS**

- ◆ **CONSTRUCTION WORK CARRIED ON BY OR THROUGH A CONTRACTOR, OR BY THE EMPLOYMENT OF BUILDING WORKERS SUPPLIED BY A CONTRACTOR, THE CONTRACTOR.**

# **ESTABLISHMENT REGISTRATION**

- ◆ **FORM I - WITHIN 60 DAYS WITH A DD TOWARDS FEE &**
- ◆ **CHANGE IN PARTICULARS (NUMBER OF WORKMEN OR CONDITIONS OF WORK) TO BE SUBMITTED WITHIN 15 DAYS OF CHANGE.**
- ◆ **SHOULD NOT ENGAGE MORE THAN THE NUMBER SPECIFIED IN THE REGISTRATION.**

# **ESTABLISHMENT REGISTRATION**

- ◆ **COMPLETION OF WORK TO BE SUBMITTED IN FORM IV BEFORE 30 DAYS.**
- ◆ **COPY OF CERTIFICATE OF REGISTRATION TO BE DISPLAYED.**

# **CONTRIBUTION BY THE BUILDING WORKERS**

- ◆ **THE ACT DEALS WITH THE PROVISIONS OF HEALTH, SAFETY WELFARE AND WORKING CONDITIONS EXTENSIVELY**



# WORKING HOURS & WAGES

- ◆ NOTICE TO BE DISPLAYED IN HINDI, ENGLISH & LOCAL LANGUAGE :  
RATES OF WAGES, HOURS OF WORK,  
WAGE PERIOD, DATE OF PAYMENT,  
DATE OF UNPAID WAGES  
DISBURSEMENT, NAME AND  
ADDRESS OF THE INSPECTORS.

# **REGISTERS & RECORDS**

- ◆ REGISTER OF PERSONS EMPLOYED IN FORM XV.
- ◆ MUSTER-ROLL IN FORM XVI
- ◆ REGISTER OF WAGES IN FORM XVII OR COMBINED REGISTER IN FORM XVIII.
- ◆ REGISTER OF DEDUCTIONS IN FORM XIX

# REGISTERS & RECORDS

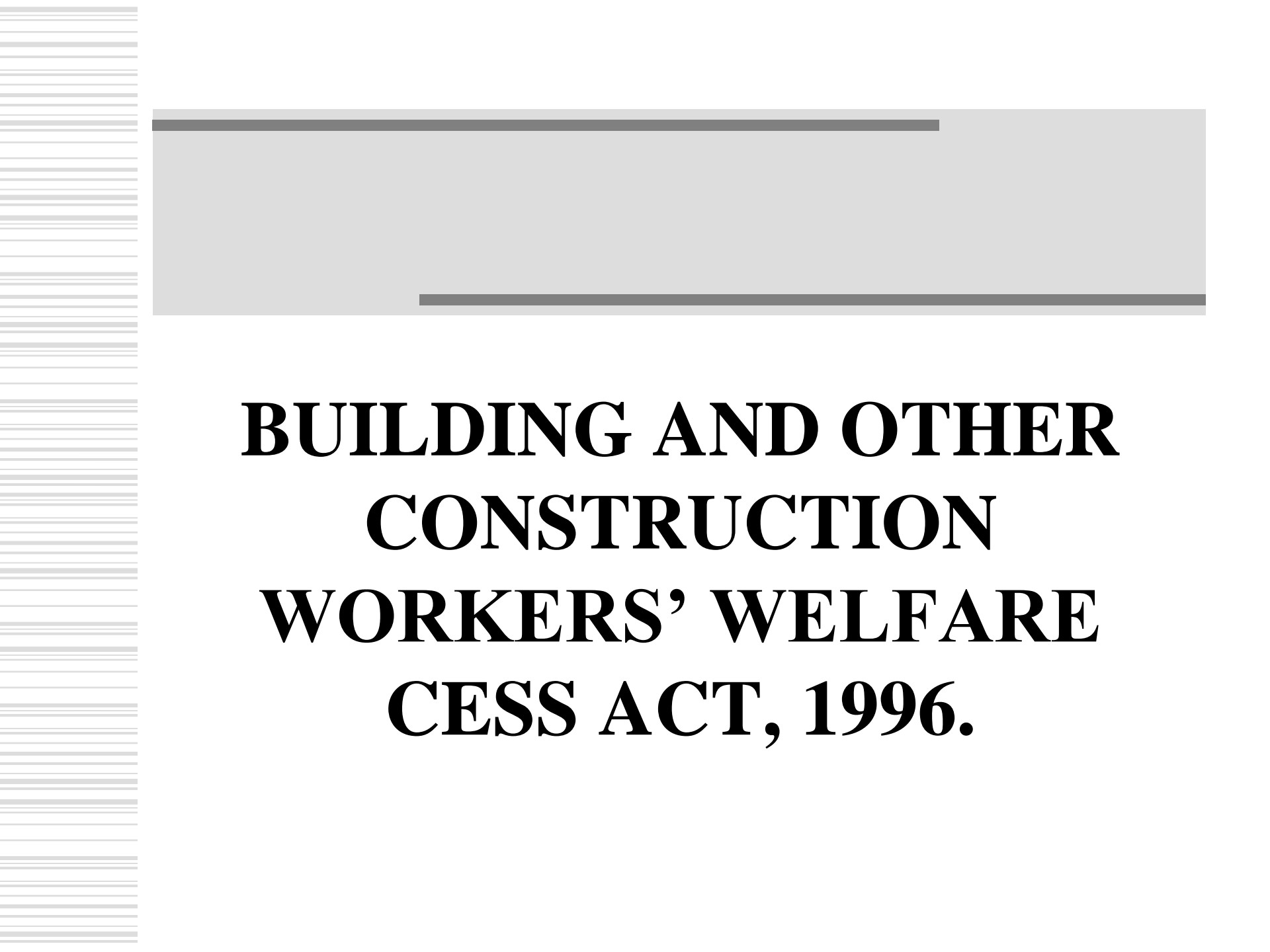
- ◆ REGISTER OF FINES IN FORM XX
- ◆ REGISTER OF ADVANCES FORM XXI
- ◆ REGISTER OF OVER TIME IN FORM XII
- ◆ ISSUE SERVICE CERTIFICATE IN FORM XXIV

# **REGISTERS & RECORDS**

- ◆ **IF RECORDS MAINTAINED UNDER MW ACT OR CONTRACT LABOUR OR PAYMENT OF WAGES – NO SEPARATE RECORDS TO BE MAINTAINED.**
- ◆ **RECORDS TO BE PRESERVED FOR 3 YEARS FROM THE LAST ENTRY.**
- ◆ **ABSTRACT OF THE ACT TO BE DISPLAYED IN HINDI, ENGLISH AND LOCAL LANGUAGE.**

# **REGISTERS & RECORDS**

- ◆ **ANNUAL RETURN TO BE SUBMITTED IN FORM XXV ON OR BEFORE 15<sup>TH</sup> FEBRUARY EVERY YEAR.**



**BUILDING AND OTHER  
CONSTRUCTION  
WORKERS' WELFARE  
CESS ACT, 1996.**

# LEVY AND COLLECTION OF CESS

- ◆ 1% ON COST OF CONSTRUCTION SHALL INCLUDE ALL EXPENDITURE INCURRED BY AN EMPLOYER ...BUT SHALL NOT INCLUDE – COST OF LAND – COMPENSATION PAID UNDER WC.
- ◆ In some states the % of cess is different.
- ◆ Even an individual constructing a house with a value of morethan 10 Lakhs also falls under the cess act.

# CESS PAYMENT

- ◆ CESS LEVIED SHALL BE PAID WITHIN 30 DAYS OF COMPLETION OF THE PROJECT OR IF THE PROJECT WORK IS MORE THAN ONE YEAR, CESS TO BE PAID WITHIN 30 DAYS OF COMPLETION OF ONE YEAR FROM THE COMMENCEMENT OF WORK OR EMPLOYER CAN PAY ESTIMATED CESS AS ADVANCE.



# CESS ASSESSMENT

- ◆ FORM I TO BE SUBMITTED WITHIN 30 DAYS OF COMMENCEMENT OF WORK.
- ◆ NOTICE OF STOPPAGE OF WORK OR REDUCTION OF WORK TO BE SUBMITTED IN FORM II.
- ◆ ASSESSMENT TO BE MADE BASED ON RECORDS.

# **CESS WHO IS LIABLE EMPLOYER OR THE CONTRACTOR?**

- ◆ **THE EMPLOYERS COULD NOT BE EXCLUDED FROM THE PURVIEW OF THE ACT MERELY BECAUSE OF THEIR HAVING GIVEN CONTRACTS TO CONTRACTORS WHO MAY BE UNDERTAKEN THE RESPONSIBILITY OF COMPLYING WITH THE PROVISIONS OF THE ACT –**

contd,..

# **CESS WHO IS LIABLE EMPLOYER OR THE CONTRACTOR?**

- ◆ **ULTIMATELY, CONTRACTORS WERE EMPLOYED FOR THE WORK OF THE EMPLOYER – IN THESE CIRCUMSTANCES THEY HAD NEXUS WITH THE WORKERS AND THUS COULD NOT AVOID RESPONSIBILITY FOR WELFARE AND SAFETY OF THE WORKER -**

contd,..

# **CESS WHO IS LIABLE EMPLOYER OR THE CONTRACTOR?**

- ◆ **THE OWNER OF THE ESTABLISHMENT FOR WHOM OR WHOSE BENEFIT CONSTRUCTION ACTIVITY IS CARRIED ON AND WHO EMPLOYS BUILDING WORKERS IS INCLUDED AND IS REQUIRED TO COMPLY WITH THE PROVISIONS.**

*ADANI AGRI LOGISTICS LTD VS. THE STATE OF HARYANA & OTHERS (PUN HAR HC 2010 LLR 752)*