

Government of Haryana  
Labour Department

**Office Order**

Dated: 08-09-2022

Provisions of Section 5 of The Building and Other Construction Workers Welfare Cess Act, 1996 mandates to assess the amount of cess payable by the Employer on the incurred cost of the construction of the building and other construction work. For the purpose of assessment of cess, the rates for the estimation of the cost of construction of different types/ categories of buildings and other construction work has already been pegged to the "equivalent PWD(B&R) construction rates" and the same are being revised w.e.f. 01.04.2022, based on the changes in PWD(B&R) construction rates, as under:-

| <b>Residential</b> |   |  |  |
|--------------------|---|--|--|
| Sr no.             | Type of building  | Category of Building   | Rates per square feet of covered area for estimation purpose (2022-23) |
| 1                  | The house constructed by an individual  | 1200 sft House (Example)   | Rs 1819/-  |
| 2                  | Group Housing Societies built by Developers / Builders Constructing Residential multi-storey flats. | The multi-storey flats up to 6 storey  | Rs 2678/-  |
| 3                  |   | The multi-storey flats above 6 storey  | Rs 2678/-  |
| 4                  | Cooperative Societies   | The multi-storey flats up to 6 storey  | Rs 2678/-  |
| 5                  |   | The multi-storey flats above 6 storey  | Rs 2678/-  |
| <b>Commercial.</b> |   |  |  |
|                    |   | Category of building   | Rates per square feet of covered area for estimation purpose (2022-23) |
| 6                  | The commercial buildings used for offices or I.T. enabled services or Show Rooms or shops.          | Multi-storey office complex I.T. enabled serviced industry, show rooms buildings having superfine type of construction "A" | Rs 3547/-  |
| 7                  |   | Multi Storey Office complex I.T. enabled services industry, Show rooms buildings having medium type of construction "B"    | Rs 3416/-  |
| 8                  | Shopping Malls.   | Shopping Malls having multi-storey building with basement, multiplex inside and  | Rs 3416/-  |

|   |  |   |   |
|---|--|---|---|
|   |  | constructed with superfine construction "A".  |   |
| 9   |  | Shopping Malls having multi-storey building with basement, with or without out multiplex inside and constructed with medium type of construction "B". | Rs 3284/-   |
| 10  | Auditorium   | The building constructed for the purposes of social use like Auditorium having construction of super fine Type "A".                                   | Rs 3954/-   |
| 11  |  | The building constructed for the purposes of social use like Auditorium having construction of medium fine type "B".                                  | Rs 3570/-   |
| 12  | Banquet Hall.                                      | The building constructed for the purposes of social use like Banquet Hall having construction of super fine Type "A".                                 | Rs 3021/-   |
| 13  |  | The building constructed for the purposes of social use like Banquet Hall having construction of medium fine Type "B".                                | Rs 2643/-   |
| <b>Educational, Institutional, Training Centre.</b>       |  |   |   |
|   |  | Category of Building  | <b>Rates per square feet of covered area for estimation purpose (2022-23)</b> |
| 14  |  | The building constructed for the purposes of Educational, Institutional, Training Centre having superfine type construction 'A'                       | Rs 2374/-   |
| 15  |  | The building constructed for the use of purposes of Educational, Institutional, Training Centre having medium type construction 'B'                   | Rs 2374/-   |
| <b>For Multipurpose Hall/Community Center/Dharamshala</b> |  |   |   |
| 16  | For Multipurpose Hall/Community Center/Dharamshala | The building constructed for the purpose of Multipurpose Hall/Community Center having superfine construction of type "A"                              | Rs 3015/-   |

|                           |  |   |   |
|---------------------------|--|---|---|
| 17                        |  | The building constructed for the purpose of Multipurpose Hall/ <b>Community Center</b> having medium construction of type "B" | Rs 2741/-   |
| 18                        |  | The building constructed for the purpose of Dharamshala "C".  | Rs 2258/-   |
| <b>Industrial</b>         |  |   |   |
| 19                        | For the building used for carrying out manufacturing activities.                         | The building with RCC roofing "A"   | Rs 2537/-   |
| 20                        |  | The building with ACC/GI sheets roofing "B"   | Rs 2436/-   |
| 21                        | In the industrial buildings the rate for the office block would be estimated separately. | The office block having superfine type construction "A"   | Rs 3141/-   |
| 22                        |  | The office block having medium type construction "B"  | Rs 3016/-   |
| <b>Hotels &amp; Clubs</b> |  |   |   |
| 23                        | <b>Hotels &amp; Clubs</b>  | Construction of Hotel and club with five star and above facilities  | Rs 3920/-   |
| 24                        |  | Construction of Hotel and club with three star & four star facilities   | Rs 3267/-   |
| 25                        |  | Construction of Hotel and club below three star facilities  | Rs 2764/-   |
| <b>Dhaba</b>              |  |   |   |
| 26                        | <b>Dhaba</b>   | Construction of Dhaba with high class facilities  | Rs 2764/-   |
| 27                        |  | Construction Dhaba with medium class facilities   | Rs 1985/-   |
| 28                        |  | Construction of Dhaba with low class facilities   | Rs 1890/-   |
| <b>Hospitals</b>          |  |   |   |
|                           |  | <b>Category of building</b>   | <b>Rates per square feet of covered area for estimation purpose (2022-23)</b> |
| 29                        |  | The building constructed with superfine construction "A"  | Rs 4293/-   |
| 30                        |  | The building constructed for the purpose of hospital with medium construction "B"   | Rs 3833/-   |

|  |   |  |   |
|--|---|--|---|
| 31   |   | The building constructed for the purpose of Nursing Homes/ Dispensaries with simple construction "C" | Rs 3266/-   |
| <b>External/Internal services laid by developers</b> |   |  |   |
|  |   | <b>Category of building</b>  | <b>Rates per square feet for estimation purpose (2022-23)</b>   |
| 32   | <b>Plotted Development:</b> The developer who develops the land for the construction like laying of sewerage line, external development, internal development, laying of roads etc. | For all type of Societies except affordable housing.   | The cost may be supplied by HSVP Dept.  |
| 33   |   | For Affordable Housing.  | The cost may be supplied by HSVP Dept.  |
| 34   | Construction of grid station building by the private developer for electricity.   |  | The guiding rates/norms of H.V.P.N/ Haryana Vidhut Vitran Nigam would be considered for construction of power stations and other constructional purposes. |
| <b>Religious.</b>                                    |   |  |   |
|  |   | <b>Category of building</b>  | <b>Rates per square feet of covered area for estimation purpose(2022-23)</b>  |
| 35   |   | The building constructed for the use of religious purpose.   | Rs 1890/-   |

**NOTE:-**

1. These revised rates will be applicable from 01.04.2022 provided:-
  - a. If, the date of commencement of construction (whether work is completed or under construction) is prior to the issue of this order and any amount towards advance cess is already deposited, then the construction cost of the area in proportion to the amount of advance cess already deposited will be calculated/assessed on the basis of previous rates for the estimation of cost of construction circulated from time to time and whichever applicable as per date of construction, subject to all other provisions of the Building and Other Construction Workers Welfare Cess Act, 1996 and rules framed under; and
  - b. If, an employer has obtained the Occupation certificate or Completion certificate from the concerned authority or having any other document which proves that the date of completion of such building is prior to the date of issue of this order, the assessing officer shall apply the previous rates for the estimation of cost of

construction circulated from time to time, whichever applicable as per date of construction, subject to all other provisions of the Building and Other Construction Workers Welfare Cess Act, 1996 and rules framed under

2. These revised rates/norms are taken by considering the prevailing PWD Plinth area rates. However, if at any stage, it is found that the actual cost of construction is more than these rates, then cess would be payable on the actual cost incurred and would be assessed by the assessing authorities accordingly. Further, in case of any dispute regarding the type of building or the rates not been covered in the given list of buildings and other construction works, the assessing officer shall forward the case to the Headquarter alongwith the assessment and recommendation in the matter .
3. For determining the Class "A" (superfine), Class "B" (medium) or Class "C" (simple) constructions, due consideration shall be given to parameters of use of sanitary fitting materials, flooring materials, quality and type of wood, provision of escalators, basement, storeys of the building, Air conditioning system, stone used etc.

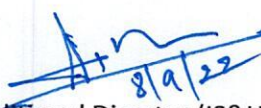
DR. RAJA SEKHAR VUNDRU  
Additional Chief Secretary to Government, Haryana,  
Labour Department

Endst. No. 1142-1192

Dated: 08-09-2022

A copy is forwarded to the following for information & necessary action:-

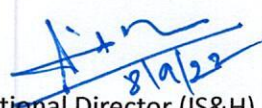
1. Additional Labour Commissioner(NCR),Gurugram
2. All Assessing Officers in the State
3. All Cess Collectors in the State.

  
Additional Director (IS&H)  
for Additional Chief Secretary to Government, Haryana,  
Labour Department

Endst. No. 1193

Dated: 08-09-2022

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Additional Director (IS&H)  
for Additional Chief Secretary to Government, Haryana,  
Labour Department