



भारत सरकार Government of India
रेल मंत्रालय Ministry of Railways
(रेलवे बोर्ड Railway Board)



No.2025/CE-I/CT/3/Workers Welfare Cess


New Delhi, dated: 01.01.2026

To,

As per list attached

Sub: Applicability of deduction of Building and Other Construction Workers' Welfare Cess (BOCWW Cess)

1. Clarifications have been sought by Some Zonal Railways regarding applicability of deduction of Building and Other Construction Workers' Welfare Cess whether this Cess is leviable on the taxable bill amount (excluding GST) or on the gross bill amount (including GST).
2. The matter has been examined in detail in Board's office and the Competent Authority has decided as under:
"The deduction of Building and Other Construction Workers' Welfare Cess shall be done at 1% of taxable value (excluding GST)".
3. Zonal Railways/Production Units are advised to strictly adhere to the above-mentioned guidelines and ensure its implementation in letter and spirit.
4. This issues in consultation with Accounts Directorate and with the concurrence of Finance Directorate of Ministry of Railways.


02/01/26
(किशन रावत)

निदेशक सिविल इंजीनियरिंग (जी)
रेलवे बोर्ड

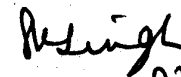
[Rly No. 030-47598, MTNL No. 011-23047598]
e-mail address: padcegrb@gmail.com, dceg@rb.railnet.gov.in

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Copy forwarded for information to:

1. The PFAs, All Indian Railways
2. Dy. Comptroller and Auditor General of India (Railways), Room No. 224, Rail Bhawan, New Delhi


02-01-2026
for Member Finance