International Year of Cooperatives 2025
Cooperatives Build a Better World

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
02

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

No.2025/CE-I/CT/3/Workers Welfare Cess New Delhi, dated: 01.01.2026
02

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**

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Signature Not Verified
Digitally signed by Subramanian Thangavel
Date: 2026.01.07 15:06:53 IST
Reason: IREPS-CRIS
Location: New Delhi