



**Office of the Principal Chief Commissioner of Income Tax,
Andhra Pradesh and Telangana.**

10th Floor, 'D' Block, Income Tax Towers,
AC Guards, Hyderabad – 500 004.

☎ 040-23425344

F.No. CCAP/1(28)(a)/2017-18.

Dated: 08.12.2017

To
All the Heads of the Office
of Andhra Pradesh & Telangana Region.

Sir / Madam,

Sub: Payment of wages to Casual Labourers engaged on daily wage basis - Regarding.

Ref: 1. This office Memorandum in F.No. Pr.CCIT/AP&TS/Welfare/
Casual labourer /2017-18, dated 31.05.2017.
2. This office letter in F.No.Pr.CCIT/Estt/Casual.labour/2017,
dated 6.10.2017.

Kind reference is invited to the above.

Vide Office Memorandum in F.No. Pr.CCIT/AP&TS/Welfare/Casual Labourer /2017-18, dated 31.05.2017 with regard to payments to be made to casual labourers on daily wage basis, it was ordered that payment to the casual labourers whose nature of work is the same as that of regular employee shall be made @1/30th of the minimum scale payable at Level-1 i.e. Rs. 18,000/- plus Dearness Allowance at the current rate w.e.f 01.04.2017. This instruction is applicable in case of casual labourers where the nature of the work assigned to a casual labourer is same as that of Regular Employees(MTS/Gr D) provided if the supervisory officers certify in the proforma prescribed by the CBDT that the particular casual labourer was doing same nature of work as assigned to the regular employee.

Subsequently, vide this office letter in F.No.Pr.CCIT /Estt/
Casual.labour/ 2017, dated 6.10.2017, the minimum rate of wages as communicated by Ministry of Labour & Employment (letter in No.H-11013/1/2017-WC(MVV), dated 17.09.2017) and Department of Revenue (letter in No.O-21030/3/2017-Coord., dated 21.09.2017) was circulated for necessary compliance. This circular is applicable in case of the casual labourers where the nature of the work assigned to a casual labourer is not same as that of Regular Employees(MTS/Group D) and if the supervisory officers is not certifying in the proforma prescribed by the CBDT that the particular casual labourer was doing same nature of work as assigned to the regular employee.

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In this regard, various offices in this charge have requested for clarification as to whether the payment of wages has to be made as per this Office Memorandum in F.No. Pr.CCIT/AP&TS/Welfare/Casual Labour/2017-18, dated 31.05.2017 or as per subsequent letter dated 6.10.2017.

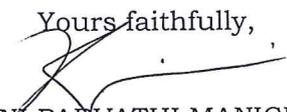
In this connection, I am directed to issue the following clarifications:

- (i) where the nature of the work assigned to a casual labourer is same as that of Regular Employees(MTS/Gr D) provided if the supervisory officers certify in the proforma prescribed by the CBDT that the particular casual labourer was doing same nature of work as assigned to the regular employee, payment shall be made @1/30th of the minimum scale payable at Level-1 i.e. Rs. 18,000/- plus Dearness Allowance at the current rate w.e.f 01.04.2017.
- (ii) where the nature of the work assigned to a casual labourer is not same as that of Regular Employees(MTS/Group D) and if the supervisory officers is not certifying in the proforma prescribed by the CBDT that the particular casual labourer was doing same nature of work as assigned to the regular employee, wages to the casual workers may be made as per the minimum rate of wages as communicated by Ministry of Labour & Employment (letter in No.H-11013/1/2017-WC(MVV), dated 17.09.2017) and Department of Revenue (letter in No.O-21030/3/2017-Coord., dated 21.09.2017 which was circulated vide this office letter in F.No.Pr.CCIT /Estt/ Casual.labour/ 2017, dated 6.10.2017.

I am directed to further inform that the Heads Of Offices may draw arrears of wages , if any, due to the casual labourers, as a result of the above clarification.

This issues with the approval of the Pr.CCIT, AP&TS.

Yours faithfully,


(RANJANI PARVATHI MANICKAM)
Asst. Commissioner of Income Tax
(HQrs)(Admn),Hyderabad.

Copy to :
The Zonal Accounts Officer, CBDT, Hyderabad.