



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
PUBLISHED BY AUTHORITY

വാല്യം 15  
Vol. XV

തിരുവനന്തപുരം,  
വെള്ളി  
Thiruvananthapuram,  
Friday

2026 ഫെബ്രുവരി 13  
13th February 2026  
1201 കുംഭം 1  
1st Kumbham 1201  
1947 മാഘം 24  
24th Magha 1947

നമ്പർ  
No. } 606

GOVERNMENT OF KERALA

**Labour and Skills (E) Department**

NOTIFICATION

No. LBRD-E2/62/2020-LBRD.

Dated, Thiruvananthapuram, 4<sup>th</sup> February, 2026

21<sup>st</sup> Makaram, 1201.

In pursuance of clause (3) of Article 348 of the constitution of India, the Governor of Kerala is pleased to authorize the publication in the Gazette of the following translation in English language of G.O.(P) No. 40/2010/LBR. dated 15<sup>th</sup> March 2010, which was published as S.R.O.No.267/2010 in the Kerala Gazette Extraordinary No.612 dated 15<sup>th</sup> March, 2010.

By order of the Governor,

**SHANAVAS S.,**

Special Secretary to Government.



GOVERNMENT OF KERALA  
**Labour and Rehabilitation (E) Department**  
 NOTIFICATION

[Translation in English of G.O.(P) No.40/2010/LBR dated 15<sup>th</sup> March, 2010” published under the authority of the Governor.]

G. O.(P) No.40/2010/LBR

Thiruvananthapuram, 15<sup>th</sup> March 2010

**S.R.O No.267/2010.-** In exercise of the powers conferred by sub-section(1) of section 39 of the Kerala Jewellery Workers’ Welfare Fund Act, 2009 (26 of 2009), the Government of Kerala hereby make the following rules, namely:-

## RULES

1. Short title and commencement. –(1) These rules may be called the Kerala Jewellery Workers’ Welfare Fund Rules, 2010

(2) They shall come into force at once.

2. Definitions.– (1) In these rules, unless the context otherwise requires,-

- (a) ‘Act’ means the Kerala Jewellery Workers’ Welfare Fund Act, 2009 ( 26 of 2009);
- (b) ‘appellate authority’ means an officer appointed or authorized under sub-rule (1) of rule 10 to hear and adjudicate appeals under sub-section (1) of section 14;
- (c) ‘ assessing officer’ means an officer appointed under section 6 of the Act;
- (d) ‘chairman’ means the Chairman of the Kerala Jewellery Workers’ Welfare Fund Board constituted under section 19 of the Act;
- (e) ‘district’ means ‘Revenue District’;
- (f) ‘district executive officer’ means an officer appointed under sub-rule (1) of rule 14 for the implementation of the Act and scheme within the jurisdiction of one or more districts;
- (g) ‘employee’ means a person who is appointed for duty as full time or part time in the service of the board ;
- (h) ‘form’ means form appended to these rules;
- (i) ‘service’ includes the period on which an employee is on duty or on authorised leave but



shall not include any period of absence from duty without permission or under suspension and the period of duty which is not considered as board duty by the board;

(j) 'service rules' means the rules implemented by the Government regarding the service, pay and disciplinary proceedings of the employees directly appointed to the service of the board;

(k) 'section' means a section in the Act.

(2) The words and expressions used in these rules but not defined in these rules but defined in the Act, shall have the same meanings respectively assigned to them in the Act.

3. Submission of Returns.- (1) Each dealer shall furnish the returns showing the sale proceeds, to be submitted under sub-section (1) of section 8, in Form A before the Assessing Officer. Such returns shall include the total sale proceeds for the previous financial year and details of the cess paid under section 5 and shall be submitted before 15<sup>th</sup> April of each year.

(2) Dealers having more than one establishment and dealers having one or more branch / branches of the establishment shall submit separate returns for each establishment or branch.

4. Procedure for Payment of Cess.- (1) Each dealer shall furnish details of advance cess paid as per section 10 of the Act, on or before 10<sup>th</sup> of the respective month in Form B before the Assessing Officer.

(2) Each dealer shall assess his final cess on the basis of total sales proceeds for the financial year, and remit the balance cess to the Government after deducting the advance cess paid, within 15 days after the completion of the financial year.

(3) The dealer shall remit the cess amount and other statutory amounts in the specified head of account in any Government treasury of respective district and submit the original challan along with the return as per rule 3 before the Assessing Officer having jurisdiction in the place where the establishment is located.

(4) Notwithstanding anything contained in sub-rule (3), the cess amount may be paid as Demand Draft in favour of the Assessing Officer payable at the place of his office and the Demand Draft may be submitted to the Assessing Officer along with return as per rule 3. The Assessing Officer shall remit the cess so received to the Consolidated Fund of the Government in the treasury under the prescribed head of account. The bank charge incurred for the payment of the cess shall be borne by the dealer and such amount shall not be deducted from the actual cess payable as per the Act.

(5) The Assessing Officer shall record the details of cess and other amounts paid as per sub-rule (3) or sub-rule (4) in the register as per sub-rule (7) of rule 5 and such entries shall be



reconciled with the treasury account on a monthly basis to ensure that they are correct.

5. Maintenance of Registers and Records.- (1) Each dealer shall maintain a register regarding sale proceeds in Form C, showing the daily sales amount:

Provided any other register maintained by the dealer shows information stated in Form C, such register shall be deemed to be the register maintained as per these rules.

(2) Each dealer shall maintain a cess register in Form D showing the cess dues, amount paid and details of remittance.

(3) Each dealer shall maintain a visit book to record any defects and comments as to the payment of cess and maintenance of records noticed during the inspection at the establishment of the dealer by the Assessing Officer or any other officer authorised as per the Act or rules.

(4) The registers and records to be maintained as per the Act and these rules shall be kept in the establishment of the dealer with full information and shall be produced before the Assessing Officer or any other authority authorised if demanded for inspection or the assessment of cess at the time of inspection or at any other time or place as directed.

(5) The dealer having more than one establishments or branches shall take separate registration for each establishment or branch and shall maintain separate registers and records.

(6) The registers and records to be maintained as per these rules shall be kept for ten years after the date of its last entry :

Provided that, if the cess assessment is not completed within ten years, on any reason, such registers shall be kept till the completion of the assessment.

(7) Every Assessing Officer shall record the details of remittance of cess on the date of receipt of the demand draft / challan in the register in Form E.

(8) Every Assessing Officer shall maintain a register in Form F showing the details of advance cess paid by the dealer and the register in Form G showing the details of the final cess.

(9) Every Assessing Officer shall maintain a register of dealer registration in Form H.

(10) The Chief Executive Officer of the Board and the State Labour Commissioner shall maintain consolidated dealer cess collection register in Form I.

6. Dealer Registration.- (1) Every dealer liable to pay cess under section 5 of the Act shall register the name before the Assessing Officer within one month of starting of the business:

Provided that, the dealers those who started business before the commencement of these rules shall register the name within 60 days from the commencement of these rules or within the date



prescribed by the Government Gazette notification.

(2) If a dealer have more than one establishment or branch, separate registration shall be taken for each establishment or branch.

(3) The application for registration of dealer shall be submitted before the Assessing Officer in Form J.

(4) The Assessing Officer, on being satisfied that the particulars in the application submitted as per sub-rule (3), are correct and that the application is genuine, shall register the name of the dealer and shall issue a certificate of registration in Form K. The certificate so issued shall be kept by the dealer and shall be produced on demand by the Assessing Officer or any other authorized authorities.

(5) Any change of the dealer or the status of establishment, or any particulars in the certificate shall be intimated to the Assessing Officer in writing within ten days of the change and necessary changes or corrections or amendments shall be carried out in the registration certificate.

(6) In case of closure or cessation of business in any other manner, the said information shall be intimated to Assessing Officer within fifteen days from the date of such closure or cessation.

7. Cess Assessment .- (1) The Assessing Officer shall have the power to issue notice and provide opportunity for being heard to every dealer to produce the registers and records as to the sale proceeds of each year and the cess to be paid by the dealer and the cess remitted.

(2) On verification of records, if the dealer filed returns under rule 3 of these rules and the sale proceeds so given is found to be correct, the Assessing Officer shall issue an order of assessment showing the total sale proceeds, the cess amount liable to paid by the dealer and fixing the balance cess to be paid and the date of payment to the dealer.

(3) If a dealer fails to submit return under rule 3 or failed to produce registers and records on the basis of notice under sub-rule (1), or the informations in the returns submitted under rule 3 is found incorrect and the dealer fails to establish that the information given are correct, the Assessing Officer shall issue notice based on the available information or in a manner seems to be justifiable, assess the sale proceeds and cess amount, and if the dealer has any objection in this matter, notice shall be given by giving an opportunity for submitting the same.

(4) If the dealer has submitted any objection, the Assessing Officer shall, after considering it, make final assessment stating the sale proceeds, amount of cess liable to pay, amount of advance cess, if any paid by the dealer and the balance cess amount payable and the date of



remittance of the same.

(5) The advance cess amount paid under section 10 shall be adjusted in the cess payable for the same financial year. Excess amount of advance cess, if any, after such adjustment, shall be adjusted towards the coming year or years.

(6) If it is not possible to adjust the excess cess amount paid under sub-rule (5) due to cessation of trade, the excess cess amount shall be refunded on the request of the dealer.

8. Powers of the Assessing Officer.- For the purpose of assessing cess amount, an Assessing Officer may,-

(a) enter at any establishment or place of trade at any reasonable time with such assistance as he thinks fit, or;

(b) examine the dealer or any person associated with the dealer, or other if deemed necessary, or;

(c) direct to produce the specific documents or registers or documents kept as per any other law considered as necessary for the determination of assessment of the sale proceeds, or;

(d) seize or take copy of any documents, or;

(e) exercise other powers as it deems necessary and appropriate for the implementation of these rules or determine the actual sale proceeds.

9. Recovery of defaulted Amount.- Assessing Officers shall send a certificate to District Collector showing the amount as to the defaulted cess amount or interest to be recovered as per section 11 of the Act or to recover fine levied as per section 12 of the Act and the District Collector shall take steps to recover the same from the dealer in the manner as an arrear of revenue due on land as per the Kerala Revenue Recovery Act , 1968.

10. Appeal.- (1) An appeal as per section 14 of the Act shall be filed either directly or by registered post to the Labour Commissioner or such officer not below the rank of District Labour Officer, appointed by him for this purpose or any other Officer, from any other Department not below the rank of District Labour Officer, authorised by the Government as Appellate Authority, within 60 days of the receipt of the order to which the appeal may be preferred;

Provided that, the Appellate Authority is satisfied that there is sufficient reason for delay in filing



the appeal within the stipulated time limit, the Appellate Authority may accept the appeal filed after 60 days.

(2) The appeal memorandum shall contain the circumstances of the case, the decision of the Assessing Officer, the grounds of the appeal and the relief sought for.

(3) Two copies of the appeal memorandum shall be submitted along with the following documents;

- (a) the order on which the appeal is preferred;
- (b) document showing remittance of fees equivalent to one percent of the amount dispute, which may be either the cess amount or fine or the sum of both the said amounts, as the case may be;
- (c) documents relied up on for evidence.

(4) The appeal fee shall be paid in the office of the Appellate Authority in cash or by demand draft or by challan in the treasury in the specified head of account and the cash receipt / demand draft receipt/ challan receipt shall be submitted along with the appeal as a document of remittance.

(5) On receipt of the appeal, the Appellate Authority shall give a copy of the appeal memorandum and supporting documents to the Assessing Officer and direct him to submit explanations as to the facts in each paragraph of the memorandum of appeal.

(6) On receipt of the memorandum of appeal, the Assessing Officer shall submit an explanation as to the facts of each paragraph along with the required copies and required documents within the time limit specified by the Appellate Authority.

(7) The Appellate Authority, after giving an opportunity for hearing to parties in the appeal and, after considering the explanations of the Assessing Officer and examining the records, shall take appropriate decision and issue order and shall give copy of the order to the Appellant and the Assessing Officer.

(8) The Appellate Authority may confirm or amend or cancel or cancel and return the order of the Assessing Officer for reconsideration.

(9) In the case of issuing an order to take decision by conducting reexamination, the Assessing Officer shall give another opportunity to the parties to the appeal to give evidence and dispose of at the earliest.

(10) The decision of Appellate Authority shall be final.



(11) If the Appellate Authority rejects the appeal, on whatever reasons, the dealer shall within 15 days from the receipt of the order, pay the cess and other amounts with interest at the rate determined under section 11 of the Act, from the date fixed for payment in the assessment order.

11. Return as to Cess Collection.- (1) Each Assessing Officer shall furnish the monthly return as to cess collection under sub-section (1) of section 16 to the Chief Executive Officer of the Board and the State Labour Commissioner in Form L within the 15<sup>th</sup> of the next month.

(2) The Chief Executive Officer shall submit the return containing the details of the cess collection as per sub-section (2) of section 16 during a financial year to the Government through the Labour Commissioner within 45 days from the end of the Financial Year in Form M.

12. Payment of cess amount to the fund.- (1) On receipt of the return under sub-rule (2) of rule 11, showing the amount of cess collected and deposited in the Consolidated Fund by the Assessing Officers throughout the State in the whole Financial Year, the State Labour Commissioner shall examine the same and calculate the amount eligible for the Fund of the Board as per sub-section (5) of section 5 and submit it with a recommendation containing the detailed information to the Government.

(2) The Government shall, on the basis of the information received as per sub-rule (1), determine the amount eligible for the fund under sub-section (5) of section 5 and issue an order sanctioning the same to the Board before June 30:

Provided that, the Government may, as it deems fit, sanction arrear amount as per sub-rule (2) or advance amount at appropriate time:

Provided further that any delay in compliance with the provisions of the sub-rule (1) or sub-rule (2) shall not deprive the right of getting the amount due to the fund from the Government.

(3) On receipt of an order as per sub-rule (2), the Labour Commissioner shall withdraw the amount from the specified Head of Account in the Budget approved by the Legislative Assembly and transfer to the Board as Demand Draft.

(4) Notwithstanding anything contained in these rules, the Government may, if it deems fit, sanction an advance amount for the implementation of the scheme and adjust the amount so sanctioned from the cess amount eligible to the Board.



13. Appointment of the Chief Executive Officer:- (1) The Government may appoint an officer not below the rank of Deputy Labour Commissioner of State Labour Department or any other officer of equivalent rank in the State Government Service as Chief Executive Officer of the Board on deputation basis;

Provided that, if it deems necessary, till the appointment as per sub-rule (1), the Government may entrust additional charge of the Chief Executive Officer to any officer not below the rank of an officer from Government Service as mentioned in sub-rule (1).

(2) The Chief Executive Officer shall, subject to the general control and interest, carryout the management and administration of the Board, fund and scheme.

(3) The financial appropriation limit of the Chief Executive Officer required for the administration of the Board shall be as determined by the Board, from time to time. The Chief Executive Officer shall ensure that the funds are utilized only for the purposes detailed in the Act, rule and scheme.

(4) In addition to the powers under sub-rule(2) and (3), the Chief Executive Officer shall have the following duties and powers:

- (a) to exercise all financial and administrative powers entrusted by the Board from time to time;
- (b) to convene the meetings of the Board with the approval of the Chairman, give notice of the meetings, keep the minutes of the meetings and take steps to implement the decisions of the Board, etc;
- (c) for the appropriation of money for the administrative purposes of the fund within the jurisdiction determined by the Board;
- (d) for the general control of the Offices of the Board and Officers of the Board;
- (e) to the issuance of the appointment order and transfer order of all the officers and employees and making temporary appointments with the approval of the Board;
- (f) to represent the Board for conducting litigations and defending litigations;
- (g) to open accounts in the banks and treasuries for the transactions of the fund and deposit of amount and conduct of transactions with the approval of the Board.



14. Appointment of other Officers.- (1) To assist the Chief Executive Officer for the implementation of the Act and scheme, the Government may appoint officers not below the rank of Assistant Labour Officer Grade- I in the State labour department or officers not below the rank of equivalent posts in the Government departments, as Head Quarters Executive Officer in the Head Office and District Executive Officers on deputation basis as per section 21 of the Act.

(2) The Government shall have the authority to fix the jurisdiction of the District Executive Officer in a Revenue District or in more than one Revenue District.

(3) The Government may give approval for the creation of posts as it found necessary for the operation of the Head Office of the Board, the Office of the District Executive Officer, and Government may make appointments in the said post on deputation basis and directly by the Board as may be prescribed by Special rules made in this behalf.

(4) Until Special rules are made and appointments are done as per it, the Government may appoint officers and staff required for the effective functioning of the Board on deputation basis on the request of the Board or suo motto and if it seen required, authorize the Chief Executive Officer for making temporary appointments in the sanctioned posts.

15. Salary, allowances and other conditions of service of staffs.-(1) The salary, allowances, disciplinary procedure and other conditions of service of Officers and other staffs appointed on deputation in the service of the Board shall be as per the rules applicable to them in their parent department.

(2) The salary, services and other terms of service of the staff directly employed by the Board temporarily shall be determined by the Board till the framing of Special rules.

Provided that, their salaries and allowances shall not exceed the rates paid to the similar post in Government service.

(3) The period of service of a staff who has been appointed on a temporary basis in the Board shall not be considered as an entitlement to any appointment as per the Board's appointment rules.

16. Delegation of Power : The Chief Executive Officer may delegate any of his duties and powers to any subordinate as determined by him with the approval of the Board.



**Form A***[See rule 3(1)]***Return as to the Annual Sale Proceeds and Cess***Name and address  
of the Dealer.**Registration number as per  
the Welfare Fund Rules**Financial year*

<i>Period</i>	<i>Total turnover</i>	<i>Total cess amount</i>	<i>Advance cess paid</i>		<i>Balance amount to be paid</i>	<i>Details as to the amount paid in column-6</i>			<i>Remarks</i>
			<i>Date</i>	<i>Amount</i>		<i>Challan/ D.D No.</i>	<i>Date</i>	<i>Amount</i>	
1	2	3	4	5	6	7	8	9	10

Note: Challan receipt/Demand Draft, shall be submitted along with the return.

I, hereby affirmed that the particulars shown above are true and correct to the best of my knowledge.

Place:

Signature of the Dealer:

Date:

Name:

Designation:



**Form B***[See rule 4(1)]***Return as to monthly Advance Payment of Cess**

<i>Name and address of the dealer</i>	<i>Registration number as per the Welfare Fund Rules</i>	<i>Month</i>
---	--	--------------

<i>Expected Sale Proceeds for the current financial year or Estimated Sale Proceeds for the year</i>	<i>Advance cess amount on the amount in column (1)</i>	<i>Cess amount for one month based on the amount in column (2)</i>	<i>Details as to cess paid in the current month (Challan/D.D No, date,treasury/ bank amount etc)</i>	<i>Total cess paid in current year</i>	<i>Remarks</i>
1	2	3	4	5	6

Place:

Date:

Signature of the Dealer:

Name:

Designation:

Note: Challan receipt/Demand Draft shall be enclosed with the return.



**Form C***[See rule 5(1)]***Daily Turnover Register***Name and address  
of the dealer**Registration number as per  
the Welfare Fund Rules**Financial year*

<i>Date</i>	<i>Bill numbers From.....to.....</i>	<i>Daily Sale Proceeds amount</i>	<i>Remarks</i>
1	2	3	4

Sale Proceeds amount of current month.....

Sale Proceeds amount upto previous month.....

Total Sale Proceeds amount.....

Signature of the Dealer.



**Form D***[See rule 5(2)]***Cess Register**

1. Name and address of the Dealer .....
2. Registration number as per Welfare Fund Rules .....
3. Financial year .....

<i>Month</i>	<i>Sale Proceeds amount</i>	<i>Amount of cess paid</i>	<i>Challan/D.D No</i>	<i>Details as to payment</i>		<i>Remarks</i>
				<i>Date</i>	<i>Name of treasury/bank</i>	
1	2	3	4	5	6	7
April						
May						
June						
July						
August						
September						
October						
November						
December						
January						
February						
March						
Total amount paid						



- 1.(A) Total Sale Proceeds in the previous year :
- (B) Cess amount payable :
2. Cess amount paid in advance for the current year :
3. Excess cess amount paid in the previous year :
4. Total :
5. Balance paid/excess cess amount paid :
6. Date of payment of balance cess amount and Challan/DD No. :

Signature of the Dealer.



**Form E***[See rule 5(7)]***Cess Collection Register**

Name of the office ..... District.....

Sl. No.	Challan receipt/date of receipt of D.D	Dealer's name	Register number	Period of Cess Advance/ Final		Details of receipt of Challan/ D.D			Details of amount transferred to Government Account			Signature of the Assessing Officer
				Advance	Final	Amount	No. and Date	Name of treasury/bank	Challan Number	Date	Treasury	
1	2	3	4	5	6	7	8	9	10	11	12	13

Note : Each dealer use separate page.



**Form F***[See rule 5(8)]***Advance cess collection register**

Name of the office .....District.....

Name of the Dealer.....

Place ..... Registration number.....

<i>Year last assessed (If cess has been assessed)</i>			<i>Details of advance payment of cess</i>				<i>Details regarding the transfer of D.D to Government Account</i>			<i>Signature of the Assessing Officer</i>
<i>Month and Year</i>	<i>Advanced amount paid</i>	<i>No. of Challan</i>	<i>If through challan</i>		<i>If through DD</i>		<i>Treasury</i>	<i>Challan No.</i>	<i>Date</i>	
			<i>Date</i>	<i>Treasury</i>	<i>D.D No. and Date</i>	<i>Bank</i>				
1	2	3	4	5	6	7	8	9	10	11
April										
May										
June										
July										
August										
September										
October										
November										
December										
January										
February										
March										
Total										



**Form G***[See rule 5(8)]***Final Cess Collection Register**

Name and Address of the Dealer.....Registration Number.....Year.....

Year	Annual Sale Proceeds as per return		As per the assessment order		Cess amount remitted		Details as to balance amount remitted			Amendment as per Appeal if any		Interest		Fine		Details of change if any in interest/fine in the appeal	Final amount to be accorded for the next year	Signature of the Assessing Officer			
	Sale Proceeds	Cess amount assessed	Cess amount paid in advance	Excess amount during previous year	Total amount	Balance cess amount to be paid (4-7)	Challan or D D	Date	Amount	Total Sale Proceeds	Cess to be paid	Details as to balance excess amount and remittance of the balance	Balance amount remitted	To be remitted	remitted				To be remitted	Remitted	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22



**Form H***[See rule 5 (9)]***Dealer Registration Register**

Name of office.....District.....

<i>Sl . No</i>	<i>Date of receipt of application</i>	<i>Name and address of the dealer/ establishment</i>	<i>Name of the Employer (Proprietor /Managing Partner/Partner/Manag ing Director/Director/ Secretary)</i>	<i>Registration Number allotted</i>	<i>Signature of the Assessing Officer</i>
1	2	3	4	5	6



**Form I**

[See rule 5 (10)]

**Consolidated Cess Collection Register**

Office.....Year.....

Month	Total amount collected in each district													Total amount remitted/remark	
	Thiruvananthapuram	Kollam	Pathanamthitta	Alappuzha	Kottayam	Idukki	Ernakulam	Thrissur	Palakkad	Malappuram	Kozhikode	Wayanad	Kannur		Kasaragod
April															
May															
June															
July															
August															
September															
October															
November															
December															
January															
February															
March															
Total															

Total cess amount.....

Expense for collection.....

Amount eligible for fund.....

Chief Executive Officer/ Labour Commissioner



**Form J***[See rule 6 (3)]***Application for Dealer Registration**

1. Name of the Dealer/Establishment :
2. Address, including Building No., Name of the road etc. :
3. Name and designation of the Employer/Occupant  
(Proprietor, Managing Director, Director,  
Managing Partner, Partner, Secretary etc.) :
4. Nature of business  
(Manufacturer, Seller etc.) :
5. Date on which business started :
6. Name and designation of the person who is  
responsible for the dealership :
7. Name and address of proprietors/  
directors/partners (which ever is applicable) :
8. Registration number as per the Factories Act/  
Kerala Shops and Commercial Establishment Act :
9. If the establishment have branches, details :
10. If so, address of the branch :
11. If the establishment is main branch, name and  
address of other branches in Kerala :

Declaration

I hereby certify that the details given above are correct and true to my knowledge and belief.

Place:

Dealer's Signature

Date:

Name and designation

For Office Use only

- (a) Date of receipt of application :
- (b) Registration number allotted :
- (c) Date :

Signature of the Assessing Officer.



**Form K***[See rule 6(4)]***Dealer Registration Certificate**

Registration Number..... Date.....

- 1.Name and address of the Dealer/establishment :
- 2.Nature of the Business :
- 3.Name, designation and address of the employer :
4. Places where branches situated :
- 5.Date on which the welfare fund registration  
of the business came into force :

(Office Seal)

Signature of Assessing Officer  
(Name and Designation)



**Form L***[See rule 11(1)]*

Return regarding the cess collection for the month of.....

Assessing Officer.....District.....

**Part A**

<i>No. of Dealers who paid Cess</i>	<i>Cess amount collected through D.D and remitted to the Government account</i>	<i>Cess amount remitted in treasury directly by the dealers</i>	<i>Total amount collected</i>	<i>Amount collected as per Treasury accounts</i>	<i>Difference in amount if any</i>	<i>Remarks</i>
1	2	3	4	5	6	7



## Part B

<i>Difference amount with treasury amount till last month</i>	<i>Difference amount during current month</i>	<i>Total difference amount (column 8+9)</i>	<i>Difference amount rectified during current month</i>	<i>Balance difference amount to be rectified</i>	<i>Remarks</i>
8	9	10	11	12	13

This is to certify that the above amounts have been compared with the treasury figures and found correct accordingly the discrepancies shown in Part B have been noted and action have been taken to rectify the same.

Assessing Officer.

Date:

Place:



**Form M***[See rule 11(2)]*

Return regarding the collection of total cess for the year.....

<i>Name of District</i>	<i>Total amount collected during the financial year</i>	<i>Eligible cess collection amount</i>	<i>Balance amount eligible for funds</i>	<i>Remarks</i>
1	2	3	4	5

Total:

Signature of Board Chief Executive Officer/  
 Authority  
 (Name and Address)

Place:

Date:

Recommendation of Labour Commissioner:

.....  
 .....

**Labour Commissioner.**

By order of Governor,  
 C.K. Viswanathan,  
*Secretary to Government.*



**Explanatory Note**

(This does not form the part of the notification, but is intended to indicate its general purport.)

Sub-section (1) of section 39 of the Kerala Jewellery Workers' Welfare Fund Act, 2009 (Act 26 of 2009) empowers the Government to make rules for implementing the provisions of the said Act. Accordingly, Government have decided to make rules for the above said purpose.

The notification is intended to achieve the above object.

