

# **THE SINDH GOVERNMENT GAZETTE**

**KARACHI, MONDAY, SEPTEMBER 19, 1994**

**GOVERNMENT OF SINDH  
LABOUR AND TRANSPORT DEPARTMENT**

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## GOVERNMENT OF SINDH LABOUR AND TRANSPORT DEPARTMENT

### NOTIFICATION

Karachi, the 7<sup>th</sup> August, 1994

No.L-II-2-7/89.— In exercise of the powers conferred by section 6 of the Worker's Children (Education) Ordinance, 1972, Government of Sindh are pleased to make the following rules:—

1. (1) These rules may be called the Sindh Worker's Education Cess (Collection) Rules, 1994. **Short title extent and Commencement.**
- (2) They shall come into force at once.
- (3) They shall extend to the whole of the Province of Sindh.
2. (1) In these rules, unless the context otherwise requires: - **Definition.**
  - (a) "cess" means the cess payable under subsection (1) of section 3 of the Ordinance;
  - (b) "Commissioner" means the Commissioner of the Institution;
  - (c) "Director" means Director incharge of a local Directorate of the Institution;
  - (d) "form" means a form appended to these rules, and includes a statement or communication on plain paper containing roughly the same particulars as are specified in the corresponding form;
  - (e) "Institution" means the Sindh Employees Social Security Institution;

- (f) "Ordinance" means the Workers' Children (Education) Ordinance, 1972;
- (g) "return" means a return repared and delivered under sub-section (2) of section 3 of the Ordinance;
- (h) "Social Security Officer" means a Social Security Officer of the Institution;
- (i) "Year" means the year commencing from 1<sup>st</sup> day of July, and ending on the next following 30<sup>th</sup> day of June.

(2) All expressions used but not definded in these rules shall have the meanings as are assigned to them in the Ordinance.

3. (1) The return shall be submitted by every employer in form EC-I before the close of each quarter to the Director.

**Return.**

(2) Every such return shall indicate the highest number of workers employed by the employer in his establishment during the preceding quarter.

(3) The cess shall be due annually and be payable as such by the date or dates as specified in the bill of assessment issued by the Director to each individual employer liable to pay the cess:

Provided that the employer may assess and pay the cess at the rate of rupees twenty five per quarter per worker and in such the return shall be accompanied by a pay order or cheque in favour of the Director:

Provided further that the return for the quarter ending 30<sup>th</sup> June shall be accompanied by a pay order or cheque representing the difference of the total cess calculated for the highest number of workers attained during the year.

(4) Where the cess is not assessed or paid as aforesaid the Director shall assess the cess and recover the same from the defaulter.

(5) If in the opinion of the Director, amount assessed and paid by the employer is less than the actual amount due, the difference shall be recovered in accordance with rule 5.

4. (1) If any employer fails or neglects to submit the return within the time prescribed under sub-section (2) of section 3 of the Ordinance, the Director shall serve on him a notice in form EC-II requiring him to submit a return within such period as may be specified in the notice.

**Notice for return.**

(2) If, in the opinion of the Director, the return submitted by an employer is not correct, or is not complete, or is not furnished within the prescribed time or has not been furnished he shall, make such enquiries as he deems fit and after giving such employer an opportunity of being heard determine the requisite particulars of the return, and for that purpose, he may take into account any particulars reported, adopted or acted upon for the purposes of any law relating to labour.

5. (1) The cess for a year may be demanded or recovered either in lump sum for a year, or on quarterly or six monthly basis as may be considered appropriate by the Director.

**Payment of Cess.**

(2) Every employer liable to pay the cess shall, unless he has already paid the full amount due on receipt of a notice in form EC-II from the Director or on demand by an Officer authorised in that behalf, pay it in the manner in which land revenue is paid.

(3) If at any time within two years following the assessment of the cess, it is found that the number of workers under the control of an employer had been larger than that on which the cess was hitherto based, the Director may revise and enhance the amount of cess payable by such employer and determine the additional cess payable; provided that no such enhancement shall be made without affording the employer an opportunity of being heard.

6. (1) If any sum due on account of cess is not paid within the period allowed for such payment, it will be recovered as arrears of land revenue.

**Recovery of Cess as arrears of Land Revenue.**

(2) For the purpose of recovery under sub-rule (1), the Director shall have the powers of an Assistant Collector Grade-I and the Commissioner those of the Collector under the Sindh Land Revenue Act, 1967.

7. (1) Every Director shall cause to be drawn up a register of employers likely to be liable to pay the cess and shall have the power to call upon the concerned officer of the Labour or the Industries Department or of any other public authority to furnish him the lists and particulars of any establishment in his jurisdiction and such Officer or public authority shall comply with such directions.

**Maintenance of register regarding employers.**

(2) The Director may in his discretion, make or cause to be made such other inquiries or surveys as he considers necessary to complete the register prescribed under sub-rule (1).

8. (1) Where an employer liable to pay the cess controls in the Province more branches than one of an establishment, he shall nominate one such branch as the head office for the purposes of these rules:

**Head Office of an establishment.**

Provided that if the head office of an establishment is situated anywhere in the Province such return shall be filed by the head office.

(2) The employer shall intimate the nomination under sub-rule (1) to all the Directors within whose jurisdiction such branches are situated together with the location thereof within the first two months of the first quarter during which the establishment functions.

(3) Where the employer fails to nominate one of the branches to be the head office, the Commissioner may nominate one of such branches to be the head office of the establishment.

(4) The consolidated return shall be submitted in respect of all the branches by the head office:

Provided that the Director may require each branch as well as the head office to submit their respective returns.

(5) The number of workers for the purpose of the cess shall be the aggregate workers of all branches.

(6) The person in charge of each branch shall on demand by the Director, furnish the name and address of the head office and intimate whether or not the return in respect of the Branch has been dispatched to such head office.

9. If any Officer of the Institution (not below the rank of Social Security Officer authorised in this behalf) has reasons to believe that an employer is likely to be liable to pay the cess, he may require him to produce books of accounts or other documents necessary for inspection and determination of the number of workers employed by him or furnish any other information in connection therewith and for that purpose such officer may enter any establishment during its working hours.

**Determination of number of workers.**

10. Subject to the provisions of the Ordinance and these rules, the Director shall have the powers: -

**Powers of Director.**

- (a) to determine whether or not an employer is liable to pay the cess;
- (b) to assess or determine the total number of worker employed by the employer for the purpose of the Ordinance;
- (c) to asses and demand the cess;
- (d) to determine all the questions whether the cess is recoverable, the person from whom it is recoverable and the amount so recoverable; or
- (e) to take any other measure incidental to the assessment or collection of the cess.

11. The Director shall maintain a register of establishment assessed to cess in form EC-III.

**Maintenance of register.**

12. (1) Any person aggrieved by an order of the Director made under these rules, may prefer an appeal against it to the Commissioner within thirty days of the communication of the order to him.

**Appeal.**

(2) An appeal under sub0rule (1) shall be preferred in the same manner as an appeal for land revenue is preferred and shall be accompanied by a certified copy of the order appealed against.

(3) No order shall be made or decision taken under sub-rule (1) unless the person concerned has been given an opportunity of being heard.

13. The authority making an order may, by review, correct a clerical or arithmetical error or omission or any erroneous insertion or misdescription apparent on the face of record.

**Rectification of errors.**

14. The Commissioner may, on an application made to him in this behalf by an aggrieved person, by an order in writing stating reasons therefore direct the refund or adjustment of any cess wrongly collected.

**Return of cess.**

15. Government may suo moto or on an application made within a period of one year from the date of taking of any proceedings or passing of any order by a Director or the Commissioner call for and examine the record of proceedings of the order for the purposes of satisfying itself as to the legality or propriety of the same and may make such orders as deems fit.

**Powers of Government.**

16. The Sindh Workers' Children (Education) Cess Rules, 1974, are hereby repealed.

**Repeal.**

**FORM EC-I  
(See Rule 3 (1))**

Quarterly return of workers for the quarter ending \_\_\_\_\_

Name of establishment and address \_\_\_\_\_

Name of Employee \_\_\_\_\_

Date	Month	No. of workers	Month	No. of workers	Month	No. of workers
------	-------	----------------	-------	----------------	-------	----------------

1  
to  
31

**Signature of the employer**

That whatever stated above is true and correct to the best of my knowledge and belief.

**FORM EC-II**  
**(See rule 4 (1))**

OFFICE OF THE DIRECTOR SOCIAL SECURITY \_\_\_\_\_

No. \_\_\_\_\_

Dated \_\_\_\_\_

**NOTICE**

To,

\_\_\_\_\_

**SUBJECT: FILING OF RETURN UNDER SECTION 3(2) OF WORKERS' CHILDREN EDUCATION ORDINANCE 1972.**

WHEREAS you were required to file quarterly return of workers employed in your establishment for the quarter ending \_\_\_\_\_ in accordance with section 3(2) of the Workers' Children Education Ordinance, 1972.

AND WHEREAS you have failed to submit the said return thereby rendered yourself liable for prosecution under section 176, Pakistan Penal Code.

You are, therefore, hereby finally called upon to furnish the said return in Form EC-I (enclosed) within three days of the receipt of this notice failing which you will be prosecuted under section 176 of the Pakistan Penal Code in the competent Court of law, without any further notice to you.

**Director  
and  
Assistant Collector Grade I**

S. No.

Name of the Organization

Address.

Phone No.

FORM EC-III  
(See rule 11)

RECOVERY REGISTER  
For the year \_\_\_\_\_

Year	Highest No. of Employees quarter-wise				Demand for the year	Arrears	Total of Col. No.6 and 7	Amount recovered.	Receipt No. and Date.	Initials _____ S.S.O.	Balance	Remarks
	June To August	September to November	December to February	March to May								
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.

**DIRECTOR OF INSTITUTION  
SECRETARY TO GOVERNMENT OF SINDH  
LABOUR AND TRANSPORT DEPARTMENT.**