

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
RAJYA SABHA
UN-STARRED QUESTION NO. 682
ANSWERED ON- 13/12/2022

COLLECTION OF CESS

682. DR. SASMIT PATRA:

Will the Minister of FINANCE be pleased to state:

- (a) the details of the various cesses that were collected by the Union Government over past five years;
- (b) why the Ministry is not contemplating adding the cesses into the divisible tax pool benefitting the States; and
- (c) whether there is an increase in the various cesses being collected by the Union Government, and if so, the reasons therefor?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)

- (a) The details of Cesses (in operation) collected/realized during the last five years are enclosed at Annexure 'A'.
- (b) As per provisions under Article 270 of the Constitution of India "All taxes and duties referred to in the Union List, except the duties and taxes, surcharge on taxes and duties and any cess levied for specific purposes under any law made by Parliament shall be levied and collected by the Government of India and shall be distributed between the Union and the State. The aforesaid Constitutional provision forms the basis for cess collection and utilization for Union Government.
- (c) The details are enclosed at Annexure 'A'.

Statement showing collection of major Cesses (in operation)						
Sl. No.	Head	(₹ in crore)				
		2016-17	2017-18	2018-19	2019-20	2020-21
1	Primary & Education Cess (abolished on excisable goods)	20219.88	21117.31	97.40	81.48	61.85
2	Secondary & Higher Education Cess (abolished on excisable goods)	10028.19	10538.80	34.24	27.97	11.42
3	Health & Education Cess (introduced from Budget for 2018-19 after merging Primary Education Cess, Secondary and Higher Education Cess)	...	...	41177.44	39131.09	35821.54
4	GST Compensation Cess	...	62595.97	95028.35	95490.02	85105.64
5	Additional Excise duties on Indigenous Motor Spirit (Petrol)	18827.83	21935.11	15307.79	14381.86	26895.29
6	Additional Excise Duties on HS Diesel	53571.70	61181.31	44272.66	40668.72	85289.24
7	Road & Infrastructure Cess	...	15.87	51266.72	67373.64	123596.45
8	National Calamity Contingent Duty (abolished on excisable goods)	6426.20	2938.44	1800.16	2380.44	5098.81
9	Cess on Crude Oil	12618.31	13579.21	17814.23	14062.48	10894.44
10	Cess on Exports	177.21	...	1690.23	5759.14	9214.64
11	Agriculture Infrastructure and Development Cess	...	...	...	...	...