

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF ECONOMIC AFFAIRS

RAJYA SABHA

UNSTARRED QUESTION NO. 2317

ANSWERED ON TUESDAY, THE 21ST MARCH, 2023/ 30 Phalgun, 1944 (Saka)

Cess collection

2317. SHRI RAJEEV SHUKLA:

Will the Minister of Finance be pleased to state

- a) the details of the amount of cess collected by Government during the last five years and the current year, year-wise;
- b) the amount of cess, out of the total cess collected, that remained unutilized during that said period, year-wise;
- c) whether the unutilized cess so collected for specific schemes like Swachh Bharat Mission were being diverted for other purposes and schemes;
- d) if so, the details thereof; and
- e) if not, the status of the unutilized amount of cess at present?

ANSWER

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

- a), b) & e) Year-wise details of the amount of Cesses collected/unutilized by the Government during last five years including the current year are given in Annexure 'A';
- (c) Utilizations/transfers of proceeds of various Cesses and Surcharges to the Reserve Funds are governed by the enabling provisions of appropriate Act(s) or the executive decision, as the case may be. Both, the transfers to Reserve Funds and the actual expenditure for the purpose are carried out after due appropriations approved by the Parliament. For instance, in the case of GST Compensation Cess, the proceeds of the Cess leviable is initially credited to the Consolidated Fund of India, in terms of Article 266 of the Constitution of India, and the funds are provided to the States/UTs through GST Compensation Fund created in Public Account of India as per provisions of the GST Compensation Act, 2017. In the year 2022-23, despite the collection of ₹ 1,15,650 crore (till February 2022), a total amount of ₹ 1,49,168 was released to the states/UTs. Further, during the FY(s) 2020-21 and 2021-22, the Union Government decided to borrow an amount of ₹ 1.1 lakh crore and ₹ 1.59 lakh crore to meet the shortfall in GST Compensation Cess collections and transferred the amount to the States as back-to-back loan to strengthen the States' resources.
- (d) Does not arise.

Statement showing details of cesses estimated as part of principal taxes

(₹ crore)

Sl. No.	Name of the levy	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Actuals 2021-22	Revised 2022-23	Budget 2023-24
CESES								
A.	GST Compensation Cess	62611.59	95080.71	95553.09	85191.91	104768.66	130000.00	145000.00
B.	Other Cesses (excluding GST Compensation Cess)							
1	Health and Education Cess	0.00	41177.44	39131.10	35821.55	52732.33	62500.01	69062.50
2	Krishi Kalyan Cess	4266.84	168.89	40.13	10.61	7.24	0.00	0.00
3	National Calamity Contingent Duty	2938.44	1797.80	2380.40	5098.81	7074.87	8000.00	8780.00
4	Primary Education Cess	21117.31	97.40	81.48	61.85	15.44	0.00	0.00
5	Secondary & Higher Education Cess	10538.80	34.24	27.97	11.42	2.50	0.00	0.00
6	Health Cess	0.00	0.00	0.00	-13.52	31.02	20.00	20.00
7	Agriculture Infrastructure and Development Cess	0.00	0.00	0.00	0.00	76950.68	73500.00	79400.00
8	Cesses on Exports	384.56	1690.23	5759.14	9214.64	1457.10	2100.00	1500.00
9	Road and Infrastructure Cess*	83132.29	110847.16	122424.32	235782.55	195986.96	58200.00	45110.00
10	Infrastructure Cess	903.90	6.36	0.94	-0.07	0.00	0.00	0.00
11	Cess on Crude Oil	13579.21	17814.23	14062.49	10894.44	19353.84	21000.00	20540.00
12	Cess on Bidi	32.60	-0.03	0.02	0.00	0.01	0.00	0.00
13	Cess on Sugar	793.40	13.40	3.50	0.35	0.02	0.00	0.00
14	Cess on Automobiles	96.42	0.08	1.08	0.00	0.01	0.00	0.00
15	Others	451.82	-21.52	14.98	0.03	-0.16	0.00	0.00
16	Clean Environment Cess	11463.43	4.88	24.56	0.01	23.86	0.00	0.00
17	Cess on Jute	22.71	0.16	2.18	0.06	0.04	0.00	0.00

18	Cess on Tobacco	0.33	0.07	0.03	0.01	0.07	0.00	0.00
19	Cess on Salt	0.00	0.00	0.00	0.00	-0.20	0.00	0.00
20	Swachh Bharat Cess	4289.63	216.40	46.63	17.34	9.63	0.00	0.00
21	Water Cess	188.90	6.76	11.16	6.82	2.78	0.00	0.00
22	R & D Cess	191.41	45.34	14.68	16.77	16.42	0.00	0.00
23	Other Cess	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B	Other Cesses (excluding GST Compensation Cess)	154392.00	173899.29	184026.79	296923.67	353664.46	225320.01	224412.50
C	Total Cess including GST Compensation Cess (A+B)	217003.59	268980.00	279579.88	382115.58	458433.12	355320.01	369412.50
D	Utilization of Cess proceeds (Through dedicate Reserve Funds)#	155413.16	144882.54	287951.29	365230.08	446955.22	429635.37	274389.00
E	Unutilised Amount (C-D)\$	61590.43	124097.46	-8371.41	16885.50	11477.90	-74315.36	95023.50
	<i>* Includes additional duty of excise on petrol and diesel, which were known as 'road cess' before introduction of 'road and infrastrucure cess'.</i>							
	# Reserve Funds in Public Account are created wherever provision for creation of such funds are made in the Statute/Act or by an executive decision.							
	\$ Unutilized amounts shown above are considered as having been spent for the intended purpose through normal budgetary mechanism.							