

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF ECONOMIC AFFAIRS  
**RAJYA SABHA**

**UNSTARRED QUESTION NO.1324**

ANSWERED ON TUESDAY, THE 1<sup>st</sup> August, 2023/Sravana 10, 1945 (Saka)

**Funds collected from cesses and surcharges**

1324 Dr. JOHN BRITTAS:

**Will the Minister of Finance be pleased to state:**

- a) whether C&AG observed about instances of retaining the revenue collected through cesses in consolidated fund instead of crediting to dedicated funds;
- b) if so, details of such instances during last five years;
- c) the amount collected by cess and surcharge during last five years and their share vis-à-vis gross tax revenue of centre, the details thereof, year-wise and category-wise;
- d) whether 15<sup>th</sup> Finance Commission's recommendation for 41 percent share in Central taxes to States have effectively come down on account of growth in indivisible cess and surcharges; and
- e) If so, details along with exact percentage devolved to states from total central revenue;

**ANSWER**

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

(a) Yes, Sir;

(b) The details of such instances during last 5 years are given below:

F.Y.	C&AG Report No.	Name of Report	Para No.
2016-17	20 of 2018	Report of C&AG on Compliance of FRBM Act, 2003	4.3.2
2017-18 2018-19	6 of 2021	Report of C&AG on Compliance of FRBM Act, 2003	2.5.3
2019-20	7 of 2021	Report of C&AG (Financial Audit)	1.9.1.1
2020-21	31 of 2022	Report of C&AG (Financial Audit)	2.5.1

- (c) Total amount collected on account of Cess and Surcharge during the last 6 years including financial year 2021-22 and their share vis-à-vis gross tax revenue of centre is enclosed at Annexure 'A';
- (d) &(e) Distribution/Assignment of Cesses and Surcharges levied by the Central Government is governed by Articles of 270 and 271 of the Constitution of India.

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## Annexure 'A'

## Statement showing collection under Surcharge and Cesses as percentage of Gross Tax Revenue

(₹ crore)

Name of the levy	Actuals 2016-17	% of Actuals 2016-17 w.r.t GTR	Actuals 2017-18	% of Actuals 2017-18 w.r.t GTR	Actuals 2018-19	% of Actuals 2018-19 w.r.t GTR	Actuals 2019-20	% of Actuals 2019-20 w.r.t GTR	Actuals 2020-21	% of Actuals 2020-21 w.r.t GTR	Actuals 2021-22	% of Actuals 2021- 22 w.r.t GTR
<b>SURCHARGE</b>	22408.71	<b>1.31</b>	25873.13	<b>1.35</b>	38611.48	<b>1.86</b>	33086.96	<b>1.65</b>	33064.07	<b>1.63</b>	40758.25	<b>1.50</b>
<b>CESSES</b>	177522.71	<b>10.35</b>	154392.00	<b>8.04</b>	173899.29	<b>8.36</b>	184026.79	<b>9.16</b>	296923.67	<b>14.65</b>	353664.46	<b>13.05</b>