

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
RAJYA SABHA
UN-STARRED QUESTION NO. 1363
ANSWERED ON- 01/08/2023

CEILING ON CESSSES AND SURCHARGES

1363. SHRI K.R. SURESH REDDY:

Will the Minister of FINANCE be pleased to state:

- (a) the list of all cesses and surcharges collected by Government, and their subsequent utilisation;
- (b) whether Government plans to introduce a limit or ceiling cap on the cesses and surcharges collected;
- (c) if not, whether Government plans to include cess and surcharges within the divisible pool of taxes; and
- (d) if so, the details thereof, if not, the reasons therefor?

ANSWER

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

(a): List of Surcharge and Cess Levied in Budget 2023-24 is enclosed as Annexure 'A' and the details of the Schemes under which the major cesses are being utilized are enclosed as Annexure 'B'.

(b): There is no such proposal.

(c) & (d): Distribution/assignment of Cesses and Surcharges levied by the Union Government is governed by Article 271 of the Constitution of India.

List of Surcharge and Cesses levied in Budget 2023-24	
Sl. No.	Name of the levy
SURCHARGE	
1	Surcharge under Corporation Tax
2	Surcharge under Taxes on Income
3	Social Welfare Surcharge under Customs
CESSES	
A.	GST Compensation Cess
B.	Other Cesses (excluding GST Compensation Cess)
1	Health and Education Cess
2	National Calamity Contingent Duty
3	Health Cess
4	Agriculture Infrastructure and Development Cess
5	Cesses on Exports
6	Road and Infrastructure Cess
7	Cess on Crude Oil

List of Major Cesses and subsequent utilization		
S.No.	Major Cesses	Utilization under the Schemes
1	Road and Infrastructure Cess	Investment in NHAI, Road works, maintenance of NH, etc
		Pradhan Mantri Gram Sadak Yojna
		Pradhan Mantri Awas Yojna (Rural)
		Railway Safety/Construction
2	GST Compensation Cess	Compensation to States/UTs for revenue losses on roll out of GST
		Interest payments
		Repayment of Debt
3	Health and Education Cess	Samagra Shiksha
		National Means cum Merit Scholarship Scheme
		Kendriya Vidyalaya Sangathan
		Navodaya Vidyalaya Samiti
		Grants to Central Universities
		Indian Institutes of Technology
		Rashtriya Uchhatar Shiksha Abhiyan
		University Grants Commission
		PM Uchhatar Shiksha Protsahan (PM-USP) Yojna
		National Institutes of Technology and Indian Institute of Engineering Science and Technology
		Pradhan Mantri Poshan Shakti Nirman
		Samagra Shiksha
		Infrastructure maintenance
Human Resources for Health and Medical Education		
Ayushman Bharat - Pradhan Mantri Jan Aarogya Yojana		