

**Government of India
Ministry of Finance
Department of Revenue**

**RAJYA SABHA
UN-STARRED QUESTION NO-1041
ANSWERED ON-29/07/2025**

REVENUE FROM CESSES AND SURCHARGES

1041. MS. SUSHMITA DEV:

Will the Minister of FINANCE be pleased to state:

- (a) the total amount of revenue collected through various cesses and surcharges, including on health, petrol, diesel, etc., in the last five years, category-wise, year-wise;
- (b) whether Government is considering to include them in the divisible pool of taxes shared with the States, as demanded by several State Governments, if so, the details thereof;
- (c) the sector-wise and scheme-wise utilisation of funds collected through such cesses and surcharges during the said period; and
- (d) whether it is a fact that a large amount of Central Government funds collected through cesses and surcharges since 2019-20 is unutilised, if so, the details thereof?

ANSWER

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

- (a): Details of Year-wise collections through Major cesses and surcharges is enclosed as **Annexure 'A'**.
- (b): Cess and Surcharges are levied by the Central Government for the purposes of the Union under Article 271 of the Constitution of India. The proceeds of such surcharge and cess go towards meeting certain specific needs such as financing of Centrally Sponsored Schemes. The benefits of such expenditure also percolate to the States.

Article 270 of the Indian Constitution excludes the surcharge on taxes and duties referred to in Article 271 and any cess levied for specific purposes under any law made by Parliament from the distribution between the Union and the States.
- (c): Utilization of cesses through various Reserve Funds under Major Schemes is enclosed as **Annexure 'B'**.
- (d): Transfers/Utilizations under respective Reserve Funds are made based on the actual expenditure, performance of the scheme/program and the absorptive capacity of the Ministry/Department in a year. Transfer/utilization of cess proceeds to the various designated Reserve Funds during the period FY 2019-20 to 2024-25 (RE) is about Rs.24.29 lakh crore as against total collection of about Rs.22.21 lakh crore during the same period.

Statement showing details of Cesses/Surcharges levied and collected as part of principal taxes

(₹ crore)

Sl. No.	Name of the levy and tax receipt heads	Actuals 2020-21	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	RE 2024-25	BE 2025-26
CESSES IN OPERATION:							
1	AGRICULTURE INFRASTRUCTURE & DEVELOPMENT CESS	...	76950.68	74142.03	80923.60	75180.00	80030.00
2	CESS ON CRUDE OIL	10894.44	19353.84	21497.14	18803.41	17810.00	19330.00
3	CESSES ON EXPORTS	9214.64	1457.10	852.44	-3.19	10.00	11.00
4	GOODS & SERVICES TAX COMPENSATION CESS	85191.91	104768.66	125862.41	141436.16	153440.00	167110.00
5	HEALTH CESS	-13.52	31.02	24.01	22.90	30.00	35.00
6	HEALTH & EDUCATION CESS	35821.55	52732.33	61809.29	71156.96	85300.00	94000.00
7	NATIONAL CALAMITY CONTINGENT DUTY	5098.81	6138.30	7168.30	7812.25	9610.00	10380.00
8	ROAD AND INFRASTRUCTURE CESS*	235782.55	195986.96	59234.95	44552.49	45250.00	47420.00
	Grand Total (1 to 8)	381990.38	457418.89	350590.57	364704.58	386630.00	418316.00

* Includes additional duty of excise on petrol and diesel, which were known as 'road cess' before introduction of 'road and infrastructure cess'.

(₹ crore)

Sl. No.	Name of the levy and tax receipt heads	Actuals 2020-21	Actuals 2021-22	Actuals 2022-23	Actuals 2023-24	RE 2024-25	BE 2025-26
SURCHARGES LEVIED ON -							
1	Corporation Tax	14078.57	15890.00	55103.79	60373.34	60000.00	70000.00
2	Taxes on Income other than Corporation Tax	5537.78	7922.88	53914.24	54793.80	76000.00	85000.00
3	Fringe Benefit Tax	0.37	...	...	...	...	...
4	Social Welfare Surcharge under Customs	13447.39	16945.06	16178.79	16273.41	17250.00	17500.00
	Grand Total (1 to 4)	33064.11	40757.94	125196.82	131440.55	153250.00	172500.00

ANNEXURE 'B'

Major schemes being financed through Central Road and Infrastructure Fund (CRIF)

(Rs. crore)

Ministry	Scheme	2020-21	2021-22	2022-23	2023-24	2024-25 RE	2025-26 BE
Ministry of Railways	Railway Safety/Construction	60398.00	59700.00	...	11000.00	11000.00	13000.00
Ministry of Road Transport and Highways	National Highways Authority of India	27300.00	39410.00	113600.00	2400.00	3571.00	0.00
	Roads and Bridges	42091.50	42655.85	61892.51	20129.25	12806.10	15404.98
	Research, Training, Studies and Other Road Safety Schemes	230.50	163.41	199.00	279.00	400.80	595.02
Department of Rural Development	Pradhan Mantri Gram Sadak Yojna	9022.00	10000.00	18992.51	13969.41	12000.00	12000.00
	Pradhan Mantri Awas Yojna (PMAY)	19500.00	19500.00	44962.23	...	...	...
Department of Telecommunications	Optical Fibre Cable based network for Defence Services	4000.00	3069.91	...	...	...	...
Department of Drinking Water and Sanitation	Jal Jeevan Mission (JJM) / National Rural Drinking Water Mission	10999.94	65170.05	...	...	...	...
Ministry of Ports, Shipping and Waterways	Sagarmala	100.00	100.00	...	...	...	...
Ministry of Power	Integrated Power Development Scheme	3523.01	5300.00	...	...	...	...
Ministry of Housing and Urban Affairs	PMAY-Urban (Pradhan Mantri Awas Yojana)	5665.25	0.00	...	...	...	...

Major schemes being financed through Agriculture Infrastructure and Development Fund (AIDF)

(Rs. crore)

Ministry	Scheme	2020-21	2021-22	2022-23	2023-24	2024-25 RE	2025-26 BE
Department of Agriculture and Farmers Welfare	Crop Insurance Scheme (Pradhan Mantri Fasal Bima Yojana)	...	...	...	12994.84	15864.00	12242.27
	Modified Interest Subvention Scheme (MISS)	...	...	...	14251.93	22600.00	22600.00
	Pradhan Mantri Kisan Samman Nidhi (PM-Kisan)	...	...	...	60000.00	63500.00	63500.00
	Rashtriya Krishi Vikas Yojna	...	...	...	5759.92	6000.00	8500.00
Ministry of Food Processing Industries	Pradhan Mantri Kisan Sampada Yojana	...	...	...	745.00	630.00	903.38
Department of Water Resources, River Development and Ganga Rejuvenation	National Ganga Plan	...	...	...	1496.31	2400.00	2900.00
	Accelerated Irrigation Benefit Programme and National/Special Projects	...	...	...	1333.85	2040.00	2500.00
	Interlinking of Rivers	...	...	...	1390.73	2000.00	2400.00
Department of Rural Development	Pradhan Mantri Gram Sadak Yojna	...	...	...	78.16	...	...
Department of Land Resources	Watershed Development Component- Pradhan Mantri Krishi Sinchai Yojana	...	...	...	1661.43	1788.37	2131.20

Major schemes being financed through Madhyamik and Uchhatar Shiksha Kosh (MUSK)

(Rs. crore)

Ministry	Scheme	2020-21	2021-22	2022-23	2023-24	2024-25 RE	2025-26 BE
Department of School Education and Literacy	Samagra Shiksha	3267.12	3750.00	...	3000.00	5010.00	6250.00
	National Means cum Merit Scholarship Scheme	200.00	250.00	...	250.00	352.60	374.00
	Kendriya Vidyalaya Sangathan	2100.00	1000.00	...	1000.00	4500.00	5000.00
	Navodaya Vidyalaya Samiti	...	2000.00	...	1750.00	2800.00	5000.00
Department of Higher Education	Interest Subsidy and contribution for Guarantee Funds	700.00	1500.00	...	...	...	...
	Scholarship for College and University students	197.07	206.32	...	...	...	...
	Pandit Madan Mohan Malviya National Mission on Teachers and Teaching	...	90.00	...	...	...	...
	University Grants Commission	3169.30	4723.20	...	...	2034.59	2447.26
	PM Uchchatar Shiksha Protsahan (PM-USP) Yojna	...	...	...	...	1000.00	1550.00
	Grants to Central Universities	6482.81	7479.79	...	...	4500.00	5500.00
	Indian Institutes of Technology	3370.70	1536.02	...	...	3000.00	4000.00
	National Institutes of Technology and Indian Institute of Engineering Science and Technology	1080.12	2235.00	...	...	5300.00	5500.00
	Rashtriya Uchhatar Shiksha Abhiyan (RUSA)	...	229.67	250.00	...	...	...
	Interest Subsidy and contribution for Guarantee Funds	...	...	900.00	...	...	...
	Scholarship for College and University students	...	...	150.00	...	...	...
	Support to Indian Institutes of Technology	...	...	2500.00	1500.00	...	...
	University Grants Commission (UGC)	...	...	4355.00	1000.00	...	...
	Grants to Central Universities (CUs)	...	...	3595.00	1000.00	...	...
	Support to National Institutes of Technology	...	...	2500.00	1500.00	...	...
	Pradhan Mantri Uchchatar Shiksha Protsahan (PM-USP)	...	...	...	1000.00	...	...
Ministry of Skill Development and Entrepreneurship	Skill India Programme	...	...	...	1733.33	2318.00	2200.00

Note:

Madhyamik & Uchhatar Shiksha Kosh has been operationalised from 2022-23. The utilisation from 2020-21 and 2021-22 are as per Revised Estimate (RE) for the respective year(s).

Major schemes being financed through Pradhan Mantri Swasthya Suraksha Nidhi (PMSSN)

(Rs.crore)

Ministry	Scheme	2020-21	2021-22	2022-23	2023-24	2024-25 RE	2025-26 BE
Department of Health and Family Welfare	Programme and National Urban Health Mission	16900.00	...	...	...	3235.21	...
	National Rural Health Mission	...	12699.72	...	...	...	3373.12
	Infrastructure maintenance	...	...	...	...	3168.68	3430.62
	Human Resources for Health and Medical Education	...	5600.00	...	150.00	379.12	1475.00
	Ayushman Bharat - Pradhan Mantri Jan Aarogya Yojana	3100.00	3199.00	...	6566.85	7600.53	9400.00

Note:

Pradhan Mantri Swasthya Suraksha Nidhi has been operationalised from 2022-23. The utilisation from 2020-21 and 2021-22 are as per Revised Estimate (RE) for the respective year(s).

Major schemes being financed through Prarambhik Shiksha Kosh (PSK)

(Rs. crore)

Ministry	Scheme	2020-21	2021-22	2022-23	2023-24	2024-25 RE	2025-26 BE
Department of School Education and Literacy	Pradhan Mantri Poshan Shakti Nirman (PM-POSHAN)	11523.81	10000.00	12000.00	8400.00	10000.00	12500.00
	Samagra Shiksha	18644.53	21788.25	26000.00	20000.00	32000.00	35000.00

Major schemes being financed through Oil Industry Development Fund (OIDF)

(Rs. crore)

Ministry	Scheme	2020-21	2021-22	2022-23	2023-24	2024-25 RE	2025-26 BE
Department of Fertilisers	Urea Subsidy	...	...	...	...	2000.00	10000.00
	Nutrient Based Subsidy	...	...	...	...	1000.00	3000.00
Ministry of Petroleum and Natural Gas	Strategic Oil Reserves	...	...	...	...	130.00	5876.00
	LPG Subsidy	...	...	...	...	2000.00	500.03

Note:

The mechanism of routing resources through Oil Industry Development Fund (OIDF) has commenced from 2024-25 (RE).

Major schemes being financed through Sovereign Green Fund

(Rs.crore)

Ministry	Scheme	2020-21	2021-22	2022-23	2023-24	2024-25 RE	2025-26 BE
Ministry of Environment, Forests and Climate Change	National Mission for a Green India	...	...	188.00	119.15	124.00	170.00
Ministry of Housing and Urban Affairs	Metro Project	...	...	3202.56	3609.00	5566.43	4972.31
Ministry of New and Renewable Energy	Solar Power (Grid)	...	...	2800.00	4000.00	1300.00	1500.00
	Kisan Urja Suraksha evam Utthaan Mahabhiyan (KUSUM )	...	...	1325.00	1100.00	1500.00	1600.00
	PM Surya Ghar Muft Bijli Yojana	...	...	...	...	707.46	1000.00
	Wind Power (Grid)	...	...	1413.00	916.30	800.00	500.00
	National Green Hydrogen Mission	...	...	...	100.00	300.00	600.00
Ministry of Railways	Production of energy efficient three phase electric locos	...	...	8541.00	9928.99	12600.00	13364.78
	Dum Dum airport New Garia via Rajerhat construction of Metro railway New Garia (Kavi Subhas) Biman Bandar	...	...	904.00	...	1550.00	720.72
	Joka Binoy Badal Dinesh Bagh via Majerhat construction of Metro Railway	...	...	794.00	2550.00	850.00	914.50