

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

**RAJYA SABHA
UN-STARRED QUESTION NO-387
ANSWERED ON-03/02/2026**

CESSES AND SURCHARGES INTRODUCED SINCE 2014

387. SHRI MALLIKARJUN KHARGE:

Will the Minister of FINANCE be pleased to state:

- (a) the details of all Cesses and Surcharges introduced by the Union Government since 2014, along with the stated purpose of each;
- (b) the year-wise funds collected from each of these cesses and surcharges in the last five years;
- (c) the year-wise details of utilisation of these funds in the last five years;
- (d) whether Government has ensured that the proceeds of each Cess and Surcharge were utilised only for the purposes for which they were imposed and if so, the details thereof; and
- (e) if not, the reasons for any deviation from the stated purpose?

ANSWER

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

- (a) & (b) : Year-wise detail of Collections of major cesses and surcharges (in operation) during FY 2014-15 to FY 2025-26 is enclosed as **Annexure 'A'**.
- (c) The details of the collections and utilizations under major cesses since FY 2020-21 is enclosed as **Annexure 'B'**.
- (d) Proceeds from the cesses and surcharges are collected and deposited in Consolidated Fund of India in terms of Articles 266 of the Constitution of India. The data in Annexure 'B' shows the utilization/transfer information regarding various cesses. Cess is utilized towards financing the development/welfare measures in the States through various Central Government schemes and initiatives.
- (e) In view of (d) above, it does not arise.

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

(₹ crore)

Sr No	Name of the levy and tax receipt heads	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	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	14655.05	14310.69	12618.31	13579.21	17814.23	14062.49	10894.44	19353.84	21497.14	18803.41	17810.00	19330.00
3	CESSES ON EXPORTS	1179.06	122.39	177.21	384.56	1690.23	5759.14	9214.64	1457.10	852.44	-3.19	10.00	11.00
4	HEALTH CESS	...	...	...	...	...	...	-13.52	31.02	24.01	22.90	30.00	35.00
5	HEALTH & EDUCATION CESS	...	...	...	...	41177.44	39131.10	35821.55	52732.33	61809.29	71156.96	85300.00	94000.00
6	NATIONAL CALAMITY CONTINGENT DUTY	3732.55	5172.93	6426.20	2938.44	1797.80	2380.44	5098.81	6138.30	7168.30	7812.25	9610.00	10380.00
7	ROAD AND INFRASTRUCTURE CESS*	25121.95	69539.98	72399.53	83132.29	110847.16	122424.32	235782.55	195986.96	59234.95	44552.49	45250.00	47420.00
8	GOODS & SERVICES TAX COMPENSATION CESS	...	...	...	62611.59	95080.71	95553.09	85191.91	104768.66	125862.41	141436.16	153440.00	167110.00
SURCHARGES:													
1	Corporation Tax	14302.20	17754.06	20109.73	21439.48	25448.59	19053.92	14078.57	15890.00	55103.79	60373.34	60000.00	70000.00
2	Taxes on Income other than Corporation Tax	1400.10	1565.16	2298.97	3211.77	4291.69	5236.92	5537.78	7922.88	53914.24	54793.80	76000.00	85000.00
3	Fringe Benefit Tax	0.04	0.03	0.01	...	0.01	...	0.37	...	...	...	...	...
4	Social Welfare Surcharge under Customs	...	...	...	1221.88	8871.19	8796.12	13447.39	16945.06	16178.79	16273.41	17250.00	17500.00

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

Collections and Utilizations under major Cesses¹

1. Prarambik Shiksha Kosh (PSK), Madhyamik and Uchchar Shiksha Kosh (MUSK) and Pradhan Mantri Swasthya Suraksha Nidhi (PMSSN)

(₹crore)

Year	Collection (Health and Education Cess) (A)	(Transfer/ Utilisation) (B)	Balance (A) – (B)
2020-21	35894.82	70735.46	-34840.64
2021-22	52750.27	78286.97	-25536.70
2022-23	61813.92	70589.27	-8775.35
2023-24	71158.60	80009.96	-8851.36
2024-25 (RE)	85300.00	87198.73	-1898.73
2025-26 (BE)	94000.00	103000.00	-9000.00

#Reserve Funds viz Madhyamik & Uchchar Shiksha Kosh (MUSK) and Pradhan Mantri Swasthya Surakashi Nidhi (PMSSN) have been operationalized from FY 2022-23 after obtaining approval of C&AG in December, 2022. Amount transferred under MUSK during the FY 2018-19 to FY 2021-22; and under PMSSN during the FY 2020-21 to FY 2021-22 are as per Revised Estimate (RE) related to the respective year(s).

2. CENTRAL ROAD AND INFRASTRUCTURE FUND

(₹crore)

Year	Collection* (Road and Infrastructure Cess) (A)	(Transfer/ Utilisation) (B)	Balance (A)-(B)
2020-21	235782.55	182363.47	53419.08
2021-22	195986.96	251738.18	-55751.22
2022-23	59234.95	239646.25	-180411.30
2023-24	44552.49	47777.66	-3225.17
2024-25 (RE)	45250.00	39777.90	5472.10
2025-26 (BE)	47420.00	41000.00	6420.00

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

3. NATIONAL DISASTER RESPONSE FUND

(₹crore)

Year	Collection [National Calamity Contingent Duty] (A)	(Transfer/ Utilisation) (B)	Balance (A)-(B)
2020-21	5098.81	5820.00	-721.19
2021-22	6138.30	6134.60	3.70
2022-23	7168.30	8000.49	-832.19
2023-24	7812.25	8801.21	-988.96
2024-25 (RE)	9610.00	9610.00	0.00
2025-26 (BE)	10380.00	10380.00	0.00

4. AGRICULTURE INFRASTRUCTURE & DEVELOPMENT FUND

(₹crore)

Year	Collection (Agriculture and Infrastructure Cess) (A)	(Transfer/Utilisation) (B)	Balance (A) - (B)
2021-22	76950.68	...	76950.68
2022-23	74142.03	...	74142.03
2023-24	80923.60	120714.39	-39790.79
2024-25 (RE)	75180.00	138822.37	-63642.37
2025-26 (BE)	80030.00	117676.85	-37646.85

* The Cess is being levied in pursuance of Finance Act, 2021.

5. OIL INDUSTRY DEVELOPMENT FUND

(₹crore)

Year	Collection* (Cess on Crude Oil) [#] (A)	(Transfer/ Utilisation) (B)	Balance (A)-(B)
2020-21	11474.15	...	11474.15
2021-22	19324.29	...	19324.29
2022-23	21629.22	...	21629.22
2023-24	18803.41	...	18803.41
2024-25 (RE)^	17810.00	17730.00	80.00
2025-26 (BE)^	19330.00	19376.03	-46.03

The Cess is being levied under Oil Industry (Development) Act, 1974

^ The Reserve Fund in the Public Account of India has, however, been operationalized, going forward, from FY 2024-25.

*Collection data till FY 2022-23 is taken from Annual report 2022-23 of Oil Industry Development Board.

6. GOODS & SERVICES TAX COMPENSATION FUND

Year	Collection (GST Compensation Cess) (A)	(Transfer/ Utilisation) (B)	Balance (A)-(B)
2020-21	85191.91	106317.00	-21125.09
2021-22	104768.66	110795.47	-6026.81
2022-23	125862.41	163506.29	-37643.88
2023-24	141436.16	143109.49	-1673.33
2024-25 (RE)	153440.00	153440.00	...
2025-26 (BE)	167110.00	167110.00	...