

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

**LOK SABHA  
UNSTARRED QUESTION NO. 3857  
TO BE ANSWERED ON FRIDAY, MARCH 24, 2017  
CHAITRA 3, 1939 (SAKA)**

**TAX IN PROPORTION TO THE GDP**

3857: SHRI ANANTKUMAR HEGDE:

Will the Minister of Finance be pleased to State:

- (a) whether the amount of revenue recovered as tax in proportion to the GDP is 17.15 per cent annually in the country;
- (b) if so, the details thereof;
- (c) whether cess and surcharge along with taxes are imposed on the consumers in the country;
- (d) if so, the details thereof; and
- (e) whether the amount collected as cess and surcharge is almost 25 per cent of the tax collection and if so, the details thereof?

**ANSWER  
MINISTER OF STATE IN THE MINISTRY OF FINANCE  
(SHRI SANTOSH KUMAR GANGWAR)**

- (a)& (b) The amount of central revenue recovered as tax in proportion to the GDP is 10.62% percent during 2015-16.
- (c) & (d) Details of cess and surcharge levied in respect of direct taxes are as under:
  - (i) Education Cess on income –tax at two percent and Secondary and Higher Education Cess on income tax at one per cent.
  - (ii) Surcharge of 10% in case of non-corporate taxpayers if taxable income exceeds Rs. 1 crore .
  - (iii) Surcharge of 7% in case of domestic companies if taxable income exceeds Rs. 1 crore but does not exceed Rs. 10 crore.
  - (iv) Surcharge of 12% in case of domestic companies if taxable income exceeds Rs. 10 crore.
  - (v) Surcharge of 2% in case of foreign companies if taxable income exceeds Rs. 1 crore but does not exceed Rs. 10 crore.
  - (vi) Surcharge of 5% in case of foreign companies if taxable income exceeds Rs. 10 crore.
  - (vii) Under the Income Declaration Scheme 2016, a surcharge under the name Krishi Kalyan Cess is levied @ 25 percent of the tax.
  - (viii) Under the Taxation and Investment Regime for Pradhan Mantri Garib Kalyan Yojana, 2016 (PMGKY) a surcharge under the name Pradhan Mantri Garib Kalyan Cess @ 33 percent of tax is levied.

However, the cess and surcharge under indirect taxes are levied on taxable goods and services only.

- (e) The amount collected as cess and surcharge is 12.22% of the tax collection during 2015-16.

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