

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA

UNSTARRED QUESTION NO.192

TO BE ANSWERED ON FRIDAY THE 15TH DECEMBER, 2017
AGRAHAYANA 24, 1939 (SAKA)

SWACHH BHARAT CESS

192. SHRI MALLIKARJUN KHARGE:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Finance Act, 2015 states that the Swachh Bharat Cess can be utilised for any other purpose relating thereto and if so, the reasons therefor;
- (b) whether the Government is aware that this goes against the constitutional definition of a cess under Article 270 and if so, the reasons for incorporating a vague provision into the Act;
- (c) whether the Government has not contemplated any accountability measure for the utilisation of the Swachh Bharat Cess or any other cess; and
- (d) if so, the details thereof?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI SHIV PRATAP SHUKLA)

(a) & (b): Swachh Bharat Cess was levied under Section 119 of the Finance Act 2015 for the purposes of financing and promoting Swachh Bharat initiatives or for any other purpose relating thereto. This is in accordance with Article 270 of the Constitution which enables the Central Government to levy cess for specific purposes under any law made by Parliament in this regard.

(c) & (d): The Government has contemplated and provided accountability measure for the utilisation of the Swachh Bharat Cess and other cesses. Section 119 (4) of the Finance Act, 2015 provides that Swachh Bharat Cess shall first be credited to the Consolidated Fund of India and the Central Government may, after due appropriation made by Parliament by law in this behalf, utilise such sums of money of Swachh Bharat Cess for the purposes of financing and promoting Swachh Bharat initiatives or for any other purpose relating thereto. The Swachh Bharat Mission (Gramin) was launched on 2nd October, 2014 with the aim to attain Swachh Bharat by 2nd October, 2019. Funds collected under the Cess are utilised for construction of individual household latrines, community sanitary complexes, solid and liquid waste management, information education and communication and administrative expenses under Swachh Bharat Mission (Gramin). State Governments are responsible for implementation and provide Utilisation Certificates.
