

Government of India
Ministry of Finance
Department of Revenue
LOK SABHA
UNSTARRED QUESTIONS NO. 706
TO BE ANSWERED ON FRIDAY, DECEMBER 14, 2018
AGRAHAYANA 23, 1940 (SAKA)

CESSES AND SURCHARGES

706. SHRI MALLIKARJUN KHARGE:

Will the Minister of FINANCE be pleased to state:

- (a) the details of various kinds of cesses and the various surcharges introduced since 2014 till date;
- (b) the amount of funds collected by the Government through direct taxes, indirect taxes, cesses and surcharges w.e.f. 2014 to 2018, category and year-wise; and
- (c) the amount collected and utilised since the introduction of cesses, cess-wise?

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

(a): The details of various kinds of cesses and the various surcharges introduced since 2014 till date are mentioned below:

Indirect Tax

New Cesses	Details
Swachh Bharat Cess (SBC)	Levied with effect from 15.11.2015 on all taxable services which are not exempt or in Negative List at the rate of 0.5%
Infrastructure Cess	Levied with effect from 01.03.2016 at the rates of 1%, 2.5% & 4% as a duty of central excise.
Krishi Kalyan Cess	Levied with effect from 01.06.2016 on all taxable services which are not exempt or in Negative List at the rate of 0.5%.
Social Welfare Surcharge	Levied w.e.f 02.02. 2018 on the aggregate of all duties of Customs at the rate of 10%

Direct Tax

(a) The Finance Act, 2018 has replaced the existing 3% education cess (education cess at 2% and secondary & higher education cess @1%) by 4% "Health and Education cess on tax and surcharge payable by all taxpayers in order to take care of the needs of education and health of rural families.

(b) Earlier, the Income Declaration Scheme, 2016 inter alia, provided for levy of tax and penalty @30% and 7.5% of undisclosed income respectively. The Scheme also provided for levy of surcharge under the name Krishi Kalyan Cess @ 25% of the tax. The Scheme has since come to an end.

(c) Also, any income taxable under section 115BBE of the Income-tax Act, 1961, from the Assessment year 2016-17 and onward, is subject to tax @ 60% and surcharge @25% of tax along with the applicable cess.

(d) Further, vide Taxation laws (Second Amendment) Act, 2016, the Taxation and Investment regime for Pradhan Mantri Garib kalyan Yojana, 2016 (PMGKY) was introduced. Under PMGKY, a declarant was required to pay tax @30% & penalty @10% of the undisclosed income respectively and surcharge under the name Pradhan Mantri Garib Kalyan Cess @33% of tax.” The Scheme has since come to an end.

(b): The amount of funds collected by the Government through direct taxes, indirect taxes including cesses and surcharges are as under:-

(Rs. in crore)		
Financial Year	Indirect Tax	Direct Tax
2014-15	544772	695792
2015-16	709825	741945
2016-17	861625	849713
2017-18(Provisional)	911467	1002741

(c): The amount collected by the Government through Cesses & Surcharges and its utilisation is at annexure.

The statement showing collection and utilisation of various cases

Cess collection during the last years							Utilization (transferred to the fund)						
	2017-18	2016-17	2015-16	Rs in crore) 2014-15	2013-14	2012-13	Fund	2017-18	2016-17	2015-16	2014-15	Rs in crore) 2013-14	2012-13
Head													
Primary & Education Cess (abolished on excisable goods)	28119.35	20219.88	18782.66	24218.99	22236.54	20946.00	Prarambik Shiksha Kosh	19139.80	19732.47	19298.16	22323.19	19988.24	20667.34
Secondary & Higher Education Cess (abolished on excisable goods)	1018.50	10028.19	9240.37	11959.50	11266.12	9867.33	Madhyamik and Uchhatar Shiksha Kosh	11831.57					
Clean Energy Cess (abolished)	12100.00	26117.25	12675.60	5393.46	3081.72	3053.19	Clean Energy Fund	5980.80	6466.75	100.00	4700.00	1650.00	1500.00
Addl. Excise duties on motor spirit	22000.00	18827.83	17300.66	5978.42	4712.00	4098.00	Central road Fund	70382.00	51853.58	43175.10	25777.94	19433.72	19433.73
Addl. Excise duties on high speed diesel	63600.00	53571.70	52239.32	191143.53	15765.92	15881.29							
National calamity contingent Duty * (abolished on excisable goods)	3660.00	6426.20	5172.93	3732.55	3546.07	3540.67	National Disaster Response Fund/national Calamity Contingency Fund	3660.00	6450.00	7180.48	3460.88	4649.94	2810.29
Cess on Sugar (abolished)	779.00	2881.61	1008.49	564.96	565.20	549.20	Sugar Development Fund	917.52	2312.81	1352.66	854.97	847.82	926.32
Cess on feature films		0.86	4.13	3.84	2.13	2.24	Cine Workers Welfare Fund			1.93	1.73	6.81	1.63
Cess on Iron Ore (abolished thro 'fin. Act, 2016)		7.52	15.84	16.16	17.21	16.44	Mines Welfare Funds*			35.42	32.28	122.67	26.12
Cess on Lime stone & dolomite (abolished)		10.82	30.83	31.73	30.88	31.19							
Cess on Beedi (abolished)	33.00	136.21	146.27	150.21	149.42	155.21	Beedi Workers Welfare Funds				155.93	160.00	150.00
Cess on Exports	100.00	177.21	-529.01	1179.06	1820.30	345.20							
Cess on coke & Coal (abolished)	400.00	640.04	610.67	597.24	565.40	556.86							
Cess on Jute (abolished)		96.07	-99.24	-285.21	-218.00	-146.10							
Cess on Tea (abolished)		62.28	60.12	57.38	58.93	56.44							
Cess on Copra		0.21	0.00	0.03	0.03	0.07							
Cess on Oil & Oil seed		0.34	0.03	5.76	-38.71	0.10							
Cess on Cotton		0.01	-0.04	0.04	-0.01	0.03							
Handloom Cess			0.02	0.03	-1.66	0.16							
Cess on Salt (abolished)		0.91	3.92	4.33	3.31	3.50							
GST compensation Cess	61331.0						GST Compensation Fund	60500.00					
Cess on tobacco (abolished)		0.12	0.38	0.44	0.30	0.31	*It is presumed that receipts from cess on lime stone and dolomite and cess on iron are transferred to Mines Welfare Funds						
Cess on Rubber (abolished)	92.00	102.30	100.23	104.99	115.54	125.94							
Cess on Crude Oil	14000.00	12618.31	14310.69	14655.05	14533.20	14510.37							
Cess on Coffee		1.10	0.02	0.72	1.41	1.60							
Cess on Paper		72.13	68.86	66.64	64.35	55.60							
Cess on Straw Board		0.03	0.06	0.10	0.05	0.04							
Cess on Vegetable Oil			0.01	0.04	0.04	0.07							
Cess on Automobiles (abolished)	96.00	408.55	386.36	370.35	310.49	315.94							
Cess on Textile & Textile machinery (abolished)		2.31	1.09	1.29	0.08	0.60							
Cess on Matches		0.05	0.07	0.01	-1.27	0.02							

Cess on other commodities	60.00	6.24	5.57	1.91	2.10	1.75	Other Development & Welfare Fund			179.16	175.32	158.69	164.94
Receipts from Cess on other Acts		3.19	9.53	5.57	4.25	4.07							
Krishi kalian Cess	4700.00	8379.15	0.00	0.00	0.00		Krishi Kalyan Kosh	5000.00	8379.16		चलन में नहीं		
Infrastructure Cess	905.00	3917.65	0.00	0.00	0.00		Bharat Infrastructure Kosh	0.00	314.00		चलन में नहीं		
Swachh Bharat Cess (abolished)	4100.00	12475.39	3925.74				Rashtriya Swachhata Kosh	4100.00	10000.00	2400.00	चलन में नहीं		
Receipts under water (Prevention and Control of Pollution) cess Act (abolished)	146.27	215.84	242.97	251.22	261.73	226.19	Prevention and control of Water Pollution^	146.27	145.64	242.97	251.22	261.73	226.19
Research & Development Cess (abolished)	450.00	1187.24	914.81	906.78	737.54	685.62							
Grand Total	217690.12	178594.74	136629.96	89117.12	79592.61	74885.14	Grand Total	181657.96	105654.41	73965.88	57733.46	47279.62	45906.56
Note: Short transfer of cess collections to dedicted reserve/corpus funds is on account of absorbtive capacity of the Department to spend in a year. Standing Committee on finance also recommended for write-back of unutilized balances available in the corpus/reserve funds to consolidated Fund of India.													
No corpus fund has been created in the Public Account. However, the receipts realized were netted against the expenditure.													
Difference	36032.16	72940.33	62664.08	31383.66	32312.99	28978.58							
Total difference	264311.80												