Government of India Ministry of Finance Department of Revenue

LOK SABHA UNSTARRED QUESTION NO. 717

TO BE ANSWERED ON MONDAY, DECEMBER 12, 2022 AGRAHAYANA 21, 1944 (SAKA)

CESS AND SURCHARGES LEVIED BY THE GOVERNMENT

717. DR. T. SUMATHY (a) THAMIZHACHI THANGAPANDIAN: SHRI ANURAG SHARMA:

Will the Minister of FINANCE be pleased to state:

- (a) the details of the various types of cess and surcharges levied by the Government in the country;
- (b) the revenue collected by the Government from the aforesaid cess and surcharges during each of the last eight years, State/UT-wise;
- (c) whether the Government has been able to allocate the cess collected for various purposes to the respective departments for which they are meant;
- (d) if so, the details thereof and if not, the reasons therefor; and
- (e) the details of the various types of cess and surcharges collected by the Government after the introduction of GST and the revenue collection details post the introduction of GST, State/UT-wise?

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

(a) to (d): The details of Cesses (in operation) collected/realized during the last eight years is enclosed at Annexure 'A'.

Utilization of such Cesses through dedicated Reserve Funds during the same period is enclosed at Annexure 'B'.

(e): The cess collected after introduction of GST is at Annexure 'A.

The details of Revenue collection after introduction of GST is as under:-

(In Rs. Crore)

Year	Gross Tax Revenue Receipts (A)	Total Non Tax	Total (C=A+B)
		Revenue (B)	
2017-18	19,15,494	1,92,745	21,08,239
2018-19	20,78,665	2,35,704	23,14,369
2019-20	20,07,580	3,27,157	23,34,737
2020-21	20,21,284	2,07,633	22,28,917
2021-22 (P)	27,02,161	3,48,044	30,50,205

Annexure A

Statement showing collection of major Cesses (in operation)									
SI.		(₹in crore)							
No.	Head	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
1	Primary & Education Cess (abolished on excisable goods)	22236.54	24218.99	18782.66	20219.88	21117.31	97.40	81.48	61.85
2	Secondary & Higher Education Cess (abolished on excisable goods)	11266.12	11959.50	9240.37	10028.19	10538.80	34.24	27.97	11.42
3	Health & Education Cess (introduced from Budget for 2018-19 after merging Primary Education Cess, Secondary and Higher Education Cess)						41177.44	39131.09	35821.54
4	GST Compensation Cess					62595.97	95028.35	95490.02	85105.64
5	Additional Excise duties on Indigenous Motor Spirit (Petrol)	4712.00	5978.42	17300.66	18827.83	21935.11	15307.79	14381.86	26895.29
6	Additional Exicse Duties on HSDiesel	15765.92	19143.53	52239.32	53571.70	61181.31	44272.66	40668.72	85289.24
7	Road & Infrastructure Cess					15.87	51266.72	67373.64	123596.45
8	National Calamity Contingent Duty (abolished on excisable goods)	3546.07	3732.55	5172.93	6426.20	2938.44	1800.16	2380.44	5098.81
9	Cess on Crude Oil	14533.20	14655.05	14310.69	12618.31	13579.21	17814.23	14062.48	10894.44
10	Cess on Exports	1820.30	1179.06	-529.01	177.21		1690.23	5759.14	9214.64
11	Agriculture Infrastructure and Development Cess								

Annexure B

Sl.No. Name of the Fund 2013-14 20 1 Prarambik Shiksha Kosh 19988.24 22 Madhyamik & Uchhatar Shiksha 2 Kosh* 3 GST Compensation Fund Central Road and Infrastructure 19433.72 25 National Disaster Response Fund/National Calamity Contingency 4649.94 34 5 Fund 1650.00 47 6 Clean Energy Fund 1650.00 47 7 Sugar Development Fund 847.82 85 8 Cine Workers Welfare Fund 6.81 1.7 9 Mines Welfare Funds 122.67 32	•	•			Statement showing utilization of Cess proceeds (transferred to the Reserve Funds)								
1 Prarambik Shiksha Kosh 19988.24 22 Madhyamik & Uchhatar Shiksha 2 Kosh* 3 GST Compensation Fund 4 Fund 19433.72 25 National Disaster Response Fund/National Calamity Contingency 4649.94 34 5 Fund 1650.00 47 6 Clean Energy Fund 847.82 85 8 Cine Workers Welfare Fund 6.81 1.7 9 Mines Welfare Funds 122.67 32		(Rs. In Crore)											
Madhyamik & Uchhatar Shiksha Kosh* GST Compensation Fund Central Road and Infrastructure Fund 19433.72 25 National Disaster Response Fund/ National Calamity Contingency 4649.94 34 Fund 1650.00 47 Clean Energy Fund 1650.00 47 Sugar Development Fund 847.82 85 Cine Workers Welfare Fund 6.81 1.7 Mines Welfare Funds 122.67 32	14-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21						
2 Kosh* 3 GST Compensation Fund 4 Central Road and Infrastructure 4 Fund 19433.72 National Disaster Response Fund/ National Calamity Contingency 4649.94 34 5 Fund 1650.00 47 6 Clean Energy Fund 1650.00 47 7 Sugar Development Fund 847.82 85 8 Cine Workers Welfare Fund 6.81 1.7 9 Mines Welfare Funds 122.67 32	323.19	19298.16	19732.47	19139.80	25227.90	26848.35	30168.34						
3 GST Compensation Fund 4 Central Road and Infrastructure 19433.72 25 National Disaster Response Fund/National Calamity Contingency 4649.94 34 5 Fund 1650.00 47 6 Clean Energy Fund 1650.00 47 7 Sugar Development Fund 847.82 85 8 Cine Workers Welfare Fund 6.81 1.7 9 Mines Welfare Funds 122.67 32													
Central Road and Infrastructure 19433.72 25 National Disaster Response Fund/ National Calamity Contingency 4649.94 34 5 Fund 1650.00 47 6 Clean Energy Fund 1650.00 47 7 Sugar Development Fund 847.82 85 8 Cine Workers Welfare Fund 6.81 1.7 9 Mines Welfare Funds 122.67 32						14460.25	20567.12						
4 Fund 19433.72 25 National Disaster Response Fund/ National Calamity Contingency 4649.94 34 5 Fund 1650.00 47 6 Clean Energy Fund 1650.00 47 7 Sugar Development Fund 847.82 85 8 Cine Workers Welfare Fund 6.81 1.7 9 Mines Welfare Funds 122.67 32				56146.00	54275.00	153910.29	106317.00						
National Disaster Response Fund/ National Calamity Contingency 4649.94 34 5 Fund 1650.00 47 6 Clean Energy Fund 1650.00 47 7 Sugar Development Fund 847.82 85 8 Cine Workers Welfare Fund 6.81 1.7 9 Mines Welfare Funds 122.67 32													
National Calamity Contingency 4649.94 34 Fund 1650.00 47 Clean Energy Fund 1650.00 47 Sugar Development Fund 847.82 85 Cine Workers Welfare Fund 6.81 1.7 Mines Welfare Funds 122.67 32	5777.94	43175.10	51853.58	58525.63	62879.64	90252.40	182363.47						
5 Fund 1650.00 470 6 Clean Energy Fund 1650.00 470 7 Sugar Development Fund 847.82 850 8 Cine Workers Welfare Fund 6.81 1.7 9 Mines Welfare Funds 122.67 32													
6 Clean Energy Fund 1650.00 47 7 Sugar Development Fund 847.82 85 8 Cine Workers Welfare Fund 6.81 1.7 9 Mines Welfare Funds 122.67 32	60.88	7180.48	6450.00	3660.00	1800.16	2480.00	5820.00						
7 Sugar Development Fund 847.82 85. 8 Cine Workers Welfare Fund 6.81 1.7 9 Mines Welfare Funds 122.67 32													
8 Cine Workers Welfare Fund 6.81 1.7 9 Mines Welfare Funds 122.67 32	00.00	100.00	6466.75	5442.77	•••								
9 Mines Welfare Funds 122.67 32	4.97	1352.66	2312.81	•••	•••								
		1.93											
10 Beedi Workers Welfare Funds 160.00 15.	2.28	35.42		•••									
	55.93			•••	•••	•••	•••						
11 Other Development & Welfare Fund 158.69 17.	5.32	179.16			•••	•••	•••						
12 Krishi Kalyan Kosh Not in operation			8379.16	8916.39									
13 Bharat Infrastructure Kosh Not in operation	Not in operation		314.00										
14 Rashtriya Swachhata Kosh Not in operation	Not in operation		10000.00	3400.00									
Prevention and Control of Water													
15 Pollution^ 261.73 25	1.22	242.97	145.64	174.82									
Pradhan Mantri Swasthya Suraksha													
16 Nidhi			•••	•••	•••		20000.00						
^ No physical fund has been constituted. However, e	^ No physical fund has been constituted. However, expenditure provision has been netted against receipts in Statement of Budget Estimates.												
	* Madhyamik & Uchhatar Shiksha Kosh has not been operationalized till 2020-21. Utilisation in 2019-20 and 2020-21 is assumed as per RE.												