

**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 Revenue (B)	Total (C=A+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

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## Annexure B

Statement showing utilization of Cess proceeds (transferred to the Reserve Funds)									
									(Rs. In Crore)
Sl.No.	Name of the Fund	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
1	Prarambik Shiksha Kosh	19988.24	22323.19	19298.16	19732.47	19139.80	25227.90	26848.35	30168.34
2	Madhyamik & Uchhatar Shiksha Kosh*							14460.25	20567.12
3	GST Compensation Fund	...	...	...	...	56146.00	54275.00	153910.29	106317.00
4	Central Road and Infrastructure Fund	19433.72	25777.94	43175.10	51853.58	58525.63	62879.64	90252.40	182363.47
5	National Disaster Response Fund/ National Calamity Contingency Fund	4649.94	3460.88	7180.48	6450.00	3660.00	1800.16	2480.00	5820.00
6	Clean Energy Fund	1650.00	4700.00	100.00	6466.75	5442.77	...	...	...
7	Sugar Development Fund	847.82	854.97	1352.66	2312.81	...	...	...	...
8	Cine Workers Welfare Fund	6.81	1.73	1.93	...	...	...	...	...
9	Mines Welfare Funds	122.67	32.28	35.42	...	...	...	...	...
10	Beedi Workers Welfare Funds	160.00	155.93	...	...	...	...	...	...
11	Other Development & Welfare Fund	158.69	175.32	179.16	...	...	...	...	...
12	Krishi Kalyan Kosh	Not in operation			8379.16	8916.39	...	...	...
13	Bharat Infrastructure Kosh	Not in operation			314.00	...	...	...	...
14	Rashtriya Swachhata Kosh	Not in operation		2400.00	10000.00	3400.00	...	...	...
15	Prevention and Control of Water Pollution^	261.73	251.22	242.97	145.64	174.82	...	...	...
16	Pradhan Mantri Swasthya Suraksha Nidhi	...	...	...	...	...	...	...	20000.00
	^ 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.								

