

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF ECONOMIC AFFAIRS**

LOK SABHA

**UNSTARRED QUESTION NO. 1629
TO BE ANSWERED ON MONDAY 13th FEBRUARY, 2023
[MAGHA 24, 1944 (Saka)]**

'Recommendations of Finance Commission on Surcharges, Duties and Cesses'

**No.1629. Shri Nalin Kumar Kateel:
Shrimati Sumalatha Ambareesh:
Shri D.K. Suresh :**

Will the Minister of Finance be pleased to state:

- (a) whether the Fifteenth Finance Commission has made any recommendation on surcharges on taxes, duties and cesses levied for specific purposes and if so, the details thereof ;
- (b) whether the Government has taken all the necessary measures to follow the said recommendations and if so, the details thereof and if not, the reasons therefor; and
- (c) the total amount collected from all the surcharges on taxes, duties and cesses levied for specific purposes during each of the last five years ?

ANSWER

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

- (a) : No, Sir.
- (b) : Does not arise.
- (c) : The total amount collected for the last five (5) years from all the surcharges on taxes, Cesses and GST Compensation Cess is Annexed.

Annexure

Statement showing details of surcharges on taxes, duties and cesses estimated as part of principal taxes

(₹ crore)

Sl. No.	Name of the levy	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Actuals 2021-22
SURCHARGES		25873.13	38611.48	33086.96	33064.07	40758.25
CESSES		154392.00	173899.29	184026.79	296923.67	353664.46
	Total Health and Education Cess	0.00	41177.44	39131.10	35821.55	52732.33
	Total Krishi Kalyan Cess	4266.84	168.89	40.13	10.61	7.24
	Total National Calamity Contingent Duty	2938.44	1797.80	2380.40	5098.81	7074.87
	Total Primary Education Cess	21117.31	97.40	81.48	61.85	15.44
	Total Secondary & Higher Education Cess	10538.80	34.24	27.97	11.42	2.50
	Health Cess	0.00	0.00	0.00	-13.52	31.02
	Agriculture Infrastructure and Development Cess	0.00	0.00	0.00	0.00	76950.68
	Cesses on Exports	384.56	1690.23	5759.14	9214.64	1457.10
	Total Road and Infrastructure Cess*	83132.29	110847.16	122424.32	235782.55	195986.96
	Infrastructure Cess	903.90	6.36	0.94	-0.07	0.00
	Cess on Crude Oil	13579.21	17814.23	14062.49	10894.44	19353.84
	Cess on Bidi	32.60	-0.03	0.02	0.00	0.01
	Cess on Sugar	793.40	13.40	3.50	0.35	0.02
	Cess on Automobiles	96.42	0.08	1.08	0.00	0.01
	Other Cesses	451.82	-21.52	14.98	0.03	-0.16
	Clean Environment Cess	11463.43	4.88	24.56	0.01	23.86
	Cess on Jute	22.71	0.16	2.18	0.06	0.04
	Cess on Tobacco	0.33	0.07	0.03	0.01	0.07
	Cess on Salt	0.00	0.00	0.00	0.00	-0.20
	Total Swachh Bharat Cess	4289.63	216.40	46.63	17.34	9.63
	Water Cess	188.90	6.76	11.16	6.82	2.78
	R & D Cess	191.41	45.34	14.68	16.77	16.42
	Other Cess	0.00	0.00	0.00	0.00	0.00
	GST Compensation Cess	62611.59	95080.71	95553.09	85191.91	104768.66
	Total Cess and surcharges (including GST Compensation Cess)	242876.72	307591.48	312666.84	415179.65	499191.37
	<i>* Includes additional duty of excise on petrol and diesel, which were known as 'road cess' before introduction of 'road and infrastructure cess'.</i>					
