

**Government of India
Ministry of Finance
Department of Revenue**

**LOK SABHA
UNSTARRED QUESTION NO. 1637
TO BE ANSWERED ON MONDAY, FEBRUARY 13, 2023
MAGHA 24, 1944 (SAKA)**

SHARE OF CENTRAL CESSES AND SURCHARGES

1637. SHRI D.K. SURESH:
SHRIMATI SUMALATHA AMBAREESH:

Will the Minister of FINANCE be pleased to state:

- (a) whether the share of central cess and surcharges has doubled during the last two years and if so, the details thereof; and
- (b) whether most of the cess and surcharge amount is not shared with the States and if so, the details thereof and the reasons therefor?

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

(a) to (b) : The details of collection of major Cess and Surcharges are as under:-

(Rs. In crore)

Financial Year	Collection of major Cess and Surcharges
2020-21	401605
2021-22	481217

Cess and Surcharges are levied by the Central Government under Article 271 of the Constitution of India. The proceeds of such surcharge and cess go towards meeting certain specific needs.

Article 270 of the Indian Constitution excludes the surcharge on taxes and duties referred to in Article 271 and any cess levied for specific purposes under any law made by Parliament from the distribution between the Union and the States.
