

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA
UNSTARRED QUESTION NO. 1806
TO BE ANSWERED ON MONDAY THE 31st July, 2023/ 09 Shravan, 1945 (Saka)

HEALTH AND EDUCATION CESS

1806. SHRI KALYAN BANERJEE:

Will the Minister of FINANCE be pleased to state:

- whether the Government had introduced 4 per cent Health and Education Cess on income in 2018-19;
- if so, the cess collected and the amount transferred to education reserve funds is less than 75 per cent during the last six years;
- if so, the details thereof; and
- the details of cess amount transferred to Prarambhik Shiksha Kosh and Madhyamik and Uchchatar Shiksha Kosh (MUSK) since 2018-19?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(Sh. PANKAJ CHAUDHARY)

- The Government had introduced 4 per cent Health and Education Cess on income-tax from financial year 2018-19.
- to(d): The details of Health and Education Cess collected during last 6 years is at '**Table-I** and the details of the utilization of the Cess to Prarambhik Shiksha Kosh and Madhyamik and Uchchatar Shiksha Kosh including that in Pradhan Mantri Swasthya Suraksha Nidhi is at '**Table-II**.

Table-I

Collection of Education Cess							(₹ In crore)
Sl. No	Name of the levy	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Actuals 2021-22	Revised 2022-23
1	Primary Education Cess (abolished on excisable goods)	21117.31	97.40	81.48	61.85	15.44	0.00
2	Secondary & Higher Education Cess (abolished on excisable goods)	10538.80	34.24	27.97	11.42	2.50	0.00
3	Health and Education Cess after merging primary Education Cess, Secondary and Higher Education Cess	0.00	41177.44	39131.10	35821.55	52732.33	62500.01
	Total	31656.11	41309.08	39240.55	35894.82	52750.27	62500.01

Table-II

Utilisation of Cess Proceeds (transferred to the Reserve Funds)							(₹ In crore)
Sl. No	Name of the levy	Actuals 2017-18	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Actuals 2021-22	Actuals 2022-23
1	Prarambik Shiksha Kosh	19139.80	25227.90	26848.35	30168.34	31788.25	38000.00
2	Madhyamik & Uchhatar Shiksha Kosh#	...	...	14460.25	20561.27	25000.00	24350.00
3	Pradhan Mantri Swasthya Suraksha Nidhi#	...	...	...	20000.00	21498.72	20542.37
	# Reserve Funds viz Madhyamik & Uchhatar Shiksha Kosh and Pradhan Mantri Swasthya Suraksha Nidhi have been operationalised from the last fiscal. The utilisation from financial year 2019-20 to financial year 2022-23 are as per Revised Estimate (RE) for the respective year(S).						
