

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

**LOK SABHA
UNSTARRED QUESTION NO. 2148
TO BE ANSWERED ON MONDAY, DECEMBER 02, 2019
AGRAHAYANA 11, 1941 (SAKA)**

DIVERSION OF UNUTILISED CESS

2148. MS. RAMYA HARIDAS:

Will the Minister of Finance be pleased to state:

- (a) the details of the amount of cess collected by Government during the last five years and the current year, year-wise;
- (b) the amount of cess, out of cess collected that remained unutilised during the said period, year-wise;
- (c) whether the unutilised cess so collected for specific schemes like Swachh Bharat were being diverted for other purposes and schemes;
- (d) if so, the details thereof; and
- (e) if not, the status of the unutilised amount of cess at present?

**ANSWER
MINSTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI ANURAG SINGH THAKUR)**

(a) to (e): The amount of cess collected and utilized thereof, during the last five years and the current year is at Annexure. The accounts of the Union Government for 2018-19 are still under finalization. However, information on estimated collection of cess in RE 2018-19 and BE 2019-20 is indicated in the Annexure. Further, the amount of cess released to specific schemes through dedicated reserve fund depends on the absorptive capacity of the Department to spend in a year.

The statement showing collection and utilisation of various Cesses

	Cess collection during the last years						Utilisation (transferred to the Fund)						(₹ in crore)	
	2014-15	2015-16	2016-17	2017-18	RE-18-19	BE-19-20	2014-15	2015-16	2016-17	2017-18	RE-18-19	BE-19-20		
Primary & Education Cess (abolished on excisable goods)	24218.99	18782.66	20219.88	21117.31	30479.96	34738.00	22323.19	19298.16	19732.47	19139.80	25227.90	28920.11		
Secondary & Higher Education Cess (abolished on excisable goods)	11959.50	9240.37	10028.19	10538.80	19944.49	21391.00	4700.00	100.00	6466.75	5442.77	12608.98	14460.05		
Clean Energy Cess (abolished)	5393.46	12675.60	26117.25	11463.43	2.83	0.00	25777.94	43175.10	51853.58	58525.63	103987.00	117848.83		
Addl. excise duties on motor spirit	5978.42	17300.66	18827.83	21935.11										
Addl. excise duties on high speed diesel	19143.53	52239.32	53571.70	61181.31										
National Calamity Contingent Duty* (abolished on excisable goods)	3732.55	5172.93	6426.20	2938.44	2315.00	2480.00	3460.88	7180.48	6450.00	3660.00	2315.00	2480.00		
Cess on Sugar (abolished)	564.96	1008.49	2881.61	793.40	8.35		854.97	1352.66	2312.81					
Cess on Feature films	3.84	4.13	0.86				1.73	1.93						
Cess on Iron Ore (abolished thro' Fin. Act, 2016)	16.16	15.84	7.52	0.01			32.28	35.42						
Cess on Lime stone & Dolomite (abolished)	31.73	30.83	10.82	0.04										
Cess on Beedi (abolished)	150.21	146.27	136.21	32.60	0.02	315.00	155.93							
Cess on Exports	1179.06	-529.01	177.21		280.00	0.00								
Cess on coke & Coal (abolished)	597.24	610.67	640.04	323.30	2.00									
Cess on Jute (abolished)	-285.21	-99.24	96.07	22.71										
Cess on Tea (abolished)	57.38	60.12	62.28	15.55										
Cess on Copra	0.03	0.00	0.21	0.07										
Cess on Oil & Oil Seed	5.76	0.03	0.34	0.23										
Cess on Cotton	0.04	-0.04	0.01	0.04										
Handloom Cess	0.03	0.02		0.03										
Cess on Salt (abolished)	4.33	3.92	0.91											
GST Compensation Cess	...	...	...	62611.59	90000.00	109343.00	...	...	...	56146.00	51735.00	101200.00		
Cess on tobacco (abolished)	0.44	0.38	0.12	0.33										
Cess on Rubber (abolished)	104.99	100.23	102.30	90.81	10.00	0.00								
Cess on Crude Oil	14655.05	14310.69	12618.31	13579.21	19000.00	21000.00								
Cess on Coffee	0.72	0.02	1.10	0.05										
Cess on Paper	66.64	68.86	72.13	19.46										
Cess on Straw Board	0.10	0.06	0.03	0.02										
Cesson Vegetable Oils	0.04	0.01		-0.10										
Cess on Automobiles (abolished)	370.35	386.36	408.55	96.42	0.08									
Cess on Textile & Textile Machinery (abolished)	1.29	1.09	2.31	0.47										
Cess on Matches	0.01	0.07	0.05	-0.13										
Cess on Other Commodities	1.91	5.57	6.24	1.97										
Receipts from Cess on other Acts	5.57	9.53	3.19	...	0.50	0.00								
Krishni Kalyan Cess	0.00	0.00	8379.15	4266.84	370.00	0.00	Not in operation		8379.16	8916.39				
Infrastructure Cess	0.00	0.00	3917.65	903.90	6.88	0.00	Not in operation		314.00	...				
Swachh Bharat Cess (abolished)	Not levied	3925.74	12475.39	4289.63	240.00	0.00	Not in operat	2400.00	10000.00	3400.00				
Receipts under Water (Prevention and Control of Pollution) Cess Act (abolished)	251.22	242.97	221.84	188.20	0.20	0.00	251.22	242.97	145.84					
Research & Development Cess (abolished)	906.78	914.81	1187.24	191.41	0.00	0.00	5773.46	73965.88	105654.41	155230.59	195873.88	264908.99		
Grand Total	89117.12	136629.96	178594.74	216603.16	275660.31	316286.00	5773.46	73965.88	105654.41	155230.59	195873.88	264908.99		

Amrinder