

Government of India
Ministry of Finance
Department of Revenue
LOK SABHA
UNSTARRED QUESTION NO. 4714
TO BE ANSWERED ON MONDAY, MARCH 23, 2020
CHAITRA 3, 1942 (SAKA)

COLLECTION OF EDUCATION CESS

4714. SHRI S. VENKATESAN:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Secondary and Higher Education cess is collected;
- (b) if so, the amount of cess collected till date, year-wise along with the year since when this cess is being collected;
- (c) whether this cess has been transferred to the relevant Fund and if so, the details thereof; and
- (d) whether there is any audit observation by the Government for procedural lapse in this regard and if so, the details thereof?

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

(a) & (b): No Sir, secondary and higher education cess is not collected now. However, the Secondary and Higher Education cess was collected since Financial Year 2007-08 to 2017-18. The details of the Secondary and Higher Education collection on direct & indirect taxes is as under:-

(Rs. in Crore)

Financial Year	Direct Tax	Indirect Tax
2007-08	2978.90	7411.82
2008-09	3197.32	7331.91
2009-10	3533.45	8028.61
2010-11	4242.93	11413.27
2011-12	4821.45	12729.18
2012-13	5268.65	14759.66
2013-14	6016.28	15223.03
2014-15	6594.81	16183.97
2015-16	6943.10	6873.1
2016-17	7967.42	5983.82
2017-18	9390.92	3071.11

(c) & (d): As per the Report of the Comptroller and Auditor General of India for the Year 2017-18 on the Union Government Accounts the following observations has been made on Secondary and Higher Education Cess.

The Cess was levied in 2006-07 and Rs. 94,036 Crore has been collected so far. The Cess is being retained in the CFI contrary to the procedure, though a Fund (Madhyamik and Uchchatar Shiksha Kosh) for this purpose was created in [August 2017](#), and has not been operationalised so far. This issue has been reported regularly in previous CAG Reports'

It is mentioned that, the cabinet has approved creation of Madhyamik and Uchchatar Shiksha Kosh on 16.08.2017. The allocation through Madhyamik and Uchchatar Shiksha Kosh under Department of Higher Education and Department of School Education & Literacy in FY 2018-19 and FY 2019-20 is given as below:-

(Rs. in Crore)

Financial Year	Department of Higher Education	Department of School Education & Literacy
2018-19	7690.52	4141.05
2019-20	9399.03	5061.02
