

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

**LOK SABHA  
UNSTARRED QUESTION NO. 1255  
TO BE ANSWERED ON MONDAY, JULY 25, 2022  
SRAVANA 3, 1944 (SAKA)**

**CESS COLLECTION**

1255. SHRI ANURAG SHARMA:

Will the Minister of FINANCE be pleased to state:

- (a) the details of various types of cess collected by the Government and its realisation during the last five years, year-wise;
- (b) whether the Government is able to allocate the cess collected for various purposes to the respective departments; and
- (c) if so, the details thereof?

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

- (a) The details of the major Cesses collected/realized during the last five years is placed at **Annexure 'A'**.
- (b) & (c) Government has been transferring the Cess collected to the dedicated Reserve Fund after due appropriation authorised by the Parliament by law, the details of which are placed at **Annexure 'B'**.

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Annexure 'A'							
Statement showing Collection/Realization of Major Cesses during the Last Five Years							
Sl. No.	Cesses in operation	2018-19	2019-20	2020-21	2021-22 (RE)	2022-23 (BE)	Total ( ₹ in crore )
1	Primary & Education Cess ( <i>abolished on excisable goods</i> )	97.40	81.48	61.85	...	...	240.73
2	Secondary & Higher Education Cess ( <i>abolished on excisable goods</i> )	34.24	27.97	11.42	...	...	73.63
3	Health & Education Cess (introduced from Budget for 2018-19 after merging Primary Education Cess, Secondary and Higher Education Cess)	41177.44	39131.09	35821.54	47307.70	53846.16	217283.93
4	GST Compensation Cess	95028.35	95490.02	85105.64	105000.00	120000.00	500624.01
5	Additional Excise duties on Indigenous Motor Spirit (Petrol)	15307.79	14381.86	26895.29	...	...	56584.94
6	Additional Excise Duties on HSDiesel	44272.66	40668.72	85289.24	...	...	170230.62
7	Road & Infrastructure Cess	51266.72	67373.64	123596.45	203235.00	138450.00	563921.81
8	National Calamity Contingent Duty ( <i>abolished on excisable goods</i> )	1800.16	2380.44	5098.81	5250.00	5500.00	20029.41
9	Cess on Crude Oil	17814.23	14062.48	10894.44	17500.00	18020.00	78291.15
10	Cess on Exports	1690.23	5759.14	9214.64	1370.00	1500.00	19534.01
11	Agriculture Infrastructure and Development Cess				73370.00	77780.00	151150.00
12	Health Cess				775.00	870.00	1645.00



Utilization of Major Cess proceeds (transferred to the Reserve Funds)							Annexure 'B'
Sl.No.	Name of the Fund	2018-19	2019-20	2020-21	2021-22(RE)	2022-23 (BE)	( ₹ crore )
1	Prarambik Shiksha Kosh	25227.90	26848.35	30168.34	35000.00	38000.00	
2	Madhyamik & Uchhatar Shiksha Kosh *		14460.25	20567.12	25000.00	24350.00	
3	GST Compensation Fund	54275.00	153910.29	106317.00	110795.47	120000.00	
4	Central Road and Infrastructure Fund	62879.64	90252.40	182363.47	247858.28	295150.00	
5	National Disaster Response Fund/ National Calamity Contingency Fund	1800.16	2480.00	5820.00	6130.00	6400.00	
* Madhyamik & Uchhatar Shiksha Kosh has not been operationalized. Utilisation(s) in 2019-20 and 2020-21 has been assumed as per RE.							