

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

**LOK SABHA
UNSTARRED QUESTION NO. 3290**

TO BE ANSWERED ON MONDAY, DECEMBER 16, 2024/ AGRAHAYANA 25, 1946 (SAKA)

LEVY AND UTILISATION OF CESS

3290. SHRI NAVEEN JINDAL:

Will the Minister of FINANCE be pleased to state:

- (a) the various types of cess being levied by the Government on different commodities and services, the purpose of each of the cess being levied and the system of disbursal of funds thus collected;
- (b) the amount of funds collected against each of the cess during the last five years, cess and year-wise;
- (c) the amount of funds disbursed to each of the designated agency/ body during the last five last years, cess and year-wise; and
- (d) the amount left undisbursed and detailed reasons therefor in case of any delays in disbursal of funds to any of the agency/body during the last five years, cess and year-wise?

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

(a) and (b) : The list of major cesses being levied including details of year-wise collections therein is at Annexure 'A'.

The purpose of these cesses, inter- alia, includes:

- i. to finance education, health, and social security
- ii. to finance the health infrastructure, agriculture infrastructure, and other development expenditure,
- iii. National Disaster Response Fund. and
- iv. to provide for compensation to the States for the loss of revenue arising on account of implementation of the goods and services tax.

(c) and (d): Details of expenditure being made in various Schemes through major Reserve Funds during the last 5 years are enclosed at Annexure 'B'

The proceeds from the cesses collected are deposited in Consolidated Fund of India in terms of the Article 266 of the Constitution of India. The proceeds, being the resources of the Union Government, are predominantly utilized towards various schemes of the Government of India through various Reserve Funds. Taking into account the receipts and utilization of different cesses in the previous years, the additional transfer to reserve funds is also made towards making good the shortfall, if any, from Union Government's own resources and borrowings.

Statement showing details of Major Cesses accounted during last 5 years

(Rs. In Crore)

Sl. No.	Name of the levy and tax receipt heads	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Actuals 2021-22	Actuals 2022-23	Revised 2023-24	Budget 2024-25	
CESES IN OPERATION:									
1	AGRICULTURE INFRASTRUCTURE & DEVELOPMENT CESS	...	...	...	76950.68	74142.03	79910.00	83850.00
2	CESS ON CRUDE OIL	17814.23	14062.49	10894.44	19353.84	21497.14	18500.00	19410.00	
3	CESES ON EXPORTS	1690.23	5759.14	9214.64	1457.10	852.44	1560.00	2000.00	
4	GOODS & SERVICES TAX COMPENSATION CESS	95080.71	95553.09	85191.91	104768.66	125862.41	145000.00	151009.00	
5	HEALTH CESS	...	...	-13.52	31.02	24.01	30.00	30.00
6	HEALTH & EDUCATION CESS	41177.44	39131.10	35821.55	52732.33	61809.29	73000.00	83000.00	
7	NATIONAL CALAMITY CONTINGENT DUTY	1797.80	2380.44	5098.81	6138.30	7168.30	8800.00	9460.00	
8	ROAD AND INFRASTRUCTURE CESS*	110847.16	122424.32	235782.55	195986.96	59234.95	44300.00	46530.00	
A.		Grand Total (1 to 8)	268407.57	279310.58	381990.38	457418.89	350590.57	371100.00	395289.00
CESES NOT IN OPERATION:									
9	PRIMARY EDUCATION CESS	97.40	81.48	61.85	15.44	3.18	...	...
10	SECONDARY & HIGHER EDUCATION CESS	34.24	27.97	11.42	2.50	1.45	...	...
11	CLEAN ENERGY CESS	4.88	24.56	0.01	23.86	19.75	...	...
12	KRISH KALYAN CESS	168.89	40.12	10.61	7.24	6.02	...	...
13	SWACHH BHARAT CESS	216.40	46.63	17.34	9.63	7.98	...	...
14	INFRASTRUCTURE CESS	6.36	0.94	-0.07	...	...	...	...
15	OTHER CESES COLLECTED UNDER UNION EXCISE DUTIES	-7.84	21.79	0.74	-0.02	0.41	...	...
16	CESES UNDER OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES	52.10	25.84	23.59	19.20	-141.83	...	...
B.		Grand Total (9 to 16)	572.43	269.33	125.49	77.85	-103.04
Grand Total (A+B)			268980.00	279579.91	382115.87	457496.74	350487.53	371100.00	395289.00

* Includes additional duty of excise on petrol and diesel, which were known as 'road cess' before introduction of 'road and infrastructure cess'.

Utilization of Cess proceeds through Major Reserve funds (Cess transferd to the Reserve Funds)

(₹ crore)

Sl. No.	Name of the Fund	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24 (RE)	2024-25 BE
1	Agriculture Infrastructure and Development Fund*	...	...	...	...	...	129534.90	116308.70
2	Prarambik Shiksha Kosh	25227.90	26848.35	30168.34	31788.25	38000.00	38000.00	43000.00
3	Madhyamik & Uchhatar Shiksha Kosh#	...	14460.25	20561.27	25000.00	14250.00	37833.33	29763.13
4	GST Compensation Fund	54275.00	153910.29	106317.00	110795.47	163506.29	145000.00	150000.00
5	Central Road and Infrastructure Fund	62879.64	90252.40	182363.47	251738.18	239646.25	44300.00	37500.00
6	National Disaster Response Fund/ National Calamity Contingency Fund**	2500.00	2480.00	5820.00	6134.60	8000.49	8800.00	9460.00
7	Pradhan Mantri Swasthya Suraksha Nidhi#	...	...	20000.00	21498.72	18339.27	9869.87	14757.68
	Grand Total	144882.54	287951.29	365230.08	446955.22	481742.30	413338.10	400789.51

* Expenditure towards various scheme was being made directly through budgetary support before operanalisation of the fund in 2023-24.

Reserve Funds viz Madhyamik & Uchhatar Shiksha Kosh and Pradhan Mantri Swastya Surakasha Nidhi has been operationalised from 2022-23. The utilisation from 2019-20 to 2021-22 are as per Revised Estimate (RE) for the respective year(s).

** Amount for both the funds has been taken together