Government of India Ministry of Finance Department of Revenue

LOK SABHA STARRED QUESTION NO. *231

TO BE ANSWERED ON MONDAY, MARCH 17, 2025/PHALGUNA 26, 1946 (SAKA)

CESS AND SURCHARGES

*231. SHRI RAO RAJENDRA SINGH: SHRI ABHISHEK BANERJEE:

Will the Minister of Finance be pleased to state:

- (a) whether the Government has any data on various kinds of cess and surcharges collected through various sources since 2019, if so, the details thereof;
- (b) the details of amount so collected (excluding GST compensation cess) since 2014, yearwise and and item-wise;
- (c) the details of utilisation of such cess and surcharges collected in public interest during the last five years;
- (d) whether the Government has used cess and surcharges to replace or complement other forms of taxes being levied under different sub heads; and
- (e) if so, the details of such instances or taxes and the reasons therefor?

ANSWER

THE MINISTER OF FINANCE (SMT. NIRMALA SITHARAMAN)

(a) to (e): A statement is placed on the Table of the House.

Statement referred to in reply to LOK SABHA Starred Question No. *231 for answer on 17th March, 2025 raised by Shri Rao Rajendra Singh and Shri Abhishek Banerjee regarding "Cess and Surcharges".

- (a) and (b): Data showing year wise details of major cess levied and collected as part of principal taxes (excluding GST Compensation Cess) is enclosed at Annexure 'A'.
- (c): Details of utilization of cess proceeds (transferred to the Reserve Funds) during the last five years is enclosed as Annexure- 'B'.
- (d) and (e): Government has not used cess and surcharges to replace existing taxes because these levies are intended for specific, targeted purposes and often serve as temporary funding mechanisms. They do not generate the same level of revenue or long-term stability as broader taxes like GST and income tax. Cess and surcharges complement, rather than substitute, the existing tax structure, helping to raise funds for particular projects without disrupting the overall taxation system.

Annexure A

Statement showing Year-wise details of Major Cesses levied and collected as part of principal taxes (excluding GST Compensation Cess)

(₹ crore) Sl. Actuals Actuals Actuals Actuals Actuals Actuals Actuals RE BE Actuals Actuals Actuals Name of the levy No. 2014-15 2015-16 2016-17 2017-18 2018-19 2019-20 2020-21 2021-22 2022-23 2023-24 2024-25 2025-26 CESSES IN OPERATION: AGRICULTURE INFRASTRUCTURE & DEVELOPMENT 76950.7 74142.0 80923.6 75180.0 80030.0 2 CESS ON CRUDE OIL 14655.1 14310.7 12618.3 13579.2 17814.2 14062.5 10894.4 19353.8 21497.1 18803.4 17810.0 19330.0 3 CESSES ON EXPORTS 1179.1 122.4 177.2 384.6 1690.2 5759.1 9214.6 1457.1 852.4 -3.2 10.0 11.0 22.9 HEALTH CESS -13.5 31.0 24.0 30.0 35.0 4 5 HEALTH & EDUCATION CESS 41177.4 39131.1 35821.6 52732.3 61809.3 71157.0 85300.0 94000.0 NATIONAL CALAMITY CONTINGENT DUTY 3732.6 5172.9 6426.2 2938.4 1797.8 2380.4 5098.8 6138.3 7168.3 7812.3 9610.0 10380.0 6 ROAD AND INFRASTRUCTURE CESS* 25122.0 69540.0 72399.5 83132.3 110847.2 122424.3 235782.6 195987.0 59235.0 44552.5 45250.0 47420.0 Grand Total (1 to 7) 44688.6 89146.0 91621.3 100034.5 173326.9 183757.5 296798.5 352650.2 224728.2 223268.4 233190.0 251206.0 A. **CESSES NOT IN OPERATION** PRIMARY EDUCATION CESS 24219.0 18782.7 20219.9 21117.3 97.4 81.5 61.9 15.4 3.2 1.1 SECONDARY & HIGHER EDUCATION CESS 11959.5 9240.4 10028.2 10538.8 34.2 28.0 11.4 2.5 1.5 0.5 10 CLEAN ENERGY CESS 5393.5 12675.6 26117.3 11463.4 4.9 24.6 0.0 23.9 19.8 KRISH KALYAN CESS 8379.2 4266.8 168.9 40.1 10.6 7.2 6.0 11 2.4 SWACHH BHARAT CESS 4213.9 12475.4 4289.6 216.4 46.6 17.3 9.6 8.0 5.2 INFRASTRUCTURE CESS 903.9 3917.7 6.4 0.9 -0.1 OTHER CESSES COLLECTED UNDER UNION EXCISE 14 DUTIES 1693.0 2343.6 4429.9 1397.3 -7.8 21.8 0.7 0.0 0.4 -21.8 CESSES UNDER OTHER TAXES AND DUTIES ON 15 COMMODITIES AND SERVICES 1163.6 1167.3 1406.3 380.3 52.1 25.8 23.6 19.2 -141.8 -4.3 Grand Total (8 to 15) 44428.5 48423.5 86973.7 54357.5 572.4 269.3 125.5 77.9 -103.0 -16.9 178594.9 Grand Total (A+B) 173899.3 296924.0 352728.1 224625.1 223251.5 233190.0 89117.1 137569.4 154392.0 184026.8 251206.0 **SURCHARGES LEVIED ON -**Corporation Tax 14302.2 17754.1 21439.5 25448.6 19053.9 14078.6 15890.0 55103.8 60373.3 60000.0 70000.0 20109.7 Taxes on Income other than Corporation Tax 1400.1 1565.2 2299.0 3211.8 4291.7 5236.9 5537.8 7922.9 53914.2 54793.8 76000.0 85000.0 Fringe Benefit Tax 0.0 0.0 0.0 0.0 0.0 0.0 0.4 0.0 0.0 0.0 0.0 0.0 Social Welfare Surcharge under Customs 0.0 0.0 13447.4 16178.8 16273.4 17250.0 17500.0 0.0 1221.9 8871.2 8796.1 16945.1 Grand Total (1 to 4) 15702.3 19319.3 22408.7 25873.1 38611.5 33087.0 33064.1 40757.9 125196.8 131440.6 153250.0 172500.0 * Includes additional duty of excise on petrol and diesel, which were known as 'road cess' before introduction of 'road and infrastrucure cess'.

| | | Utilization of Cess proceeds (transferre | ed to the Reserve | Funds) | | | | (₹cre | Annexure B |
|---------|---|--|-------------------|-----------|-----------|-----------|-----------|---------------|---------------|
| Sl. No. | Name of the Fund | Major Schemes being financed out of the fund | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 RE | 2025-26 BE |
| 1 | Agriculture Infrastructure and Development Fund | Pradhan Mantri Fasal Bima Yojana | | | | | 120714.39 | 138822.37 | 117676.85 |
| | | Modified Interest Subvention Scheme | | | | | | | |
| | | Pradhan Mantri Kisan Samman Nidhi (PM-Kisan) | | | | | | | |
| | | Rashtriya Krishi Vikas Yojana | | | | | | | |
| | | Pradhan Mantri Kisan Sampada Yojana | | | | | | | |
| | | National Ganga Plan | | | | | | | |
| | | Accelerated Irrigation Benefit Programme and National Special | | | | | | | |
| | | Projects | | | | | | | |
| | | Interlinking of Rivers | | | | | | | |
| | | Pradhan Mantri Krishi Sinchai Yojana | | | | | | | |
| 2 | Prarambik Shiksha Kosh | Pradhan Mantri Poshan Shakti Nirman (PM-POSHAN) | 26848.35 | 30168.34 | 31788.25 | 38000.00 | 28400.00 | 42000.00 | 47500.00 |
| | Taramork Shiksha Kosh | Samagra Shiksha | 200-0.33 | 30100.34 | 31700.23 | 36000.00 | 20400.00 | 42000.00 | 47300.00 |
| | Madhyamik & Uchhatar Shiksha Kosh# | Samagra Shiksha | 14460.25 | 20561.27 | 25000.00 | 14250.00 | 37833.33 | 30815.19 | 37821.26 |
| | | National Means cum Merit Scholarship Scheme | | | | | | | |
| | | Kendriya Vidyalaya Sangathan | | | | | | | |
| | | Navodaya Vidyalaya Samiti | | | | | | | |
| | | Grants to Central Universities | | | | | | | |
| 3 | | Indian Institutes of Technology | | | | | | | |
| | | University Grants Commission | | | | | | | |
| | | PM Uchchatar Shiksha Protsahan (PM-USP) Yojna | | | | | | | |
| | | National Institutes of Technology and Indian Institute of | | | | | | | |
| | | Enegineering Science and Technology | | | | | | | |
| | | Skill India Programme | | | | | | | |
| 4 | Central Road and Infrastructure Fund | Railway Safety/Construction | 90252.40 | 182363.47 | 251738.18 | 239646.25 | 47777.66 | 39777.90 | 41000.00 |
| | | Investment in NHAI, Road works, maintenance of NH, etc | | | | | | | |
| | | Pradhan Mantri Gram Sadak Yojna | | | | | | | |
| 5 | National Disaster Response Fund/ National Calamity Contingency Fund* | | 2480.00 | 5820.00 | 6134.60 | 8000.49 | 8801.21 | 9610.00 | 10380.00 |
| 6 | Pradhan Mantri Swasthya Suraksha Nidhi# | Flexible Pool for RCH & Health System Strengthening, National Health Programme and National Urban Health Mission | | 20000.00 | 21498.72 | 18339.27 | 13776.63 | 14383.54 | 17678.74 |
| | | Infrastructure maintenance | | | | | | | |
| | | Human Resources for Health and Medical Education | | | | | | | |
| | | Ayushman Bharat - Pradhan Mantri Jan Aarogya Yojana | | | | | | | |
| 7 | Oil Industry Development Fund | Strategic Oil Reserve | | | | | | 17810.00 | 19330.00 |
| | | LPG Subsidy | | | | | | | |
| | | Payment for Indigenous Urea | | | | | | | |
| | | Payment for Indigenous P & K Fertilizers | | | | | | | |
| | Grand Total | Taymon for margonous I & IX I of thinkers | 134041.00 | 258913.08 | 336159.75 | 318236.01 | 257303.22 | 293219.00 | 291386.85 |

Reserve Funds viz Madhyamik & Uchhatar Shiksha Kosh and Pradhan Mantri Swastya Surakashi 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