

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, year-wise 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.

Utilization of Cess proceeds (transferred to the Reserve Funds)

(₹ crore)

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
		Samagra Shiksha							
3	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							
		Indian Institutes of Technology							
		University Grants Commission							
		PM Uchchatar Shiksha Protsahan (PM-USP) Yojna							
		National Institutes of Technology and Indian Institute of Engineering 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			134041.00	258913.08	336159.75	318236.01	257303.22	293219.00	291386.85

Reserve Funds viz Madhyamik & Uchhatar Shiksha Kosh and Pradhan Mantri Swasthya 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