

Government of India
Ministry of Finance
Department of Revenue

LOK SABHA
UNSTARRED QUESTION NO. 137
TO BE ANSWERED ON MONDAY, JULY 20, 2026/ASHADHA 29, 1948 (SAKA)

CESS & SURCHARGES COLLECTED

137. SHRI S VENKATESAN:

Will the Minister of FINANCE be please to state:

- (a) the total amount of surcharge collected by the Union Government during each of the last five financial years;
- (b) the total amount of cess collected during each of the last five financial years, category-wise;
- (c) the amount spent for earmarked purpose from the Cess concerned; and
- (d) the proportion of collections from cess and surcharges, taken together, as a percentage of the total direct tax collections in the years 2014-15, 2019-20, 2024-25, and 2025-26?

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

(a) & (b) : the year-wise details of total amount collected under Surcharge and the year-wise details of the major cesses collected during the last five years is enclosed as **Annexure 'A'**.

(c): Details of the amount spent (amount transferred to the dedicated Reserve Fund) to meet intended expenditure is enclosed as **Annexure 'B'**.

(d): The proportion of collections from cess and surcharges, taken together, as a percentage of the Gross tax revenue (GTR) is as follows:

Year	Total Cess (₹ Cr)	Total Surcharge (₹ Cr)	Cess+ Surcharge (₹ Cr)	GTR (₹ Cr)	% (Cess+ Surcharge) to GTR
2014-15	89117.1	30792.5	119909.6	1245135.8	9.6
2019-20	279579.9	71273.7	350853.6	2010059.3	17.5
2024-25	381323.4	299254.5	680577.9	3796381.7	17.9
2025-26	333650.0	335970.0	669620.0	4077772.0	16.4

<u>Annexure-A</u> Statement showing details of Cesses & surcharges levied and collected as part of principal taxes (₹ crore)						
Sl. No	Name of the levy and tax receipt heads	2022-23	2023-24	2024-25	RE 2025-26	BE 2026-27
	CESSES IN OPERATION:					
1	Agriculture Infrastructure & Development Cess	74142.03	80923.60	75455.06	81580.00	85440.00
2	Cess on Crude oil	21497.14	18803.41	17931.29	15810.00	16210.00
3	Cesses on Exports	852.44	-3.19	9.05	10.00	10.00
4	Goods & Services Tax Compensation Cess	125862.41	141436.16	150569.84	88000.00	0.00
5	Health Cess	24.01	22.90	0.14	0.00	0.00
6	Health & Education Cess	61809.29	71156.96	84337.16	90000.00	100000.00
7	National Calamity Contingent Duty	7168.30	7812.25	8341.22	10140.00	10910.00
8	Road and Infrastructure Cess*	59234.95	44552.49	44679.82	45780.00	46930.00
9	Health Security se National Security Cess	0.00	0.00	0.00	2330.00	14000.00
A.	Total (1 to 9)	350590.57	364704.58	381323.58	333650.00	273500.00

	CESSES NOT IN OPERATION:					
10	Primary Education Cess	3.18	1.11	1.54	0.00	0.00
11	Secondary & Higher Education Cess	1.45	0.53	0.41	0.00	0.00
12	Clean Energy Cess	19.75	0.00	0.00	0.00	0.00
13	Krishi Kalyan Cess	6.02	2.36	0.94	0.00	0.00
14	Swachh Bharat Cess	7.98	5.16	1.58	0.00	0.00
15	Infrastructure Cess	0.00	0.00	0.00	0.00	0.00
16	Other Cesses Collected Under Union Excise Duties(Cess on Jute, Cess on Salt, Cess on Bidi, Cess on Tobacco, Cess on Sugar, Cess on Automobiles, others)	0.41	-21.78	-4.69	0.00	0.00
17	Cesses Under Other Taxes and Duties on Commodities and services (Water Cess, Research & Development Cess, Other Cess)	-141.83	-4.32	0.00	0.00	0.00
B.	Total (10 to 17)	-103.04	-16.94	-0.22	0.00	0.00
	Grand Total (A+B)	350487.53	364687.64	381323.36	333650.00	273500.00

	As % of gross tax revenue	11.5	10.5	10.0	8.2	6.2
	<i>* Includes additional duty of excise on petrol and diesel, which were known as 'road cess' before introduction of 'road and infrastrucure cess'.</i>					
	SURCHARGES LEVIED ON –					
1	Corporation Tax	55103.79	60373.34	72118.36	81000.00	90000.00
2	Taxes on Income other than Corporation Tax	53914.24	54793.80	66778.28	71000.00	79000.00
3	Fringe Benefit Tax	0.00	0.00	0.00	0.00	0.00
4	Social Welfare Surcharge under Customs	16178.79	16273.41	17477.86	18040.00	18130.00
5	Special Additional Excise Duties	147163.79	146619.61	142880.01	165930.00	169720.00
	Grand Total (1 to 5)	272360.61	278060.16	299254.51	335970.00	356850.00
	As % of gross tax revenue	8.9	8.0	7.9	8.2	8.1

Annexure B

Utilization of Cess proceeds (transferd to the Reserve Funds)

(₹ crore)

Sl. No.	Name of the Fund	2022-23	2023-24	2024-25	RE 2025-26	BE 2026-27
1	Agriculture Infrastructure and Development Fund	...	120714.39	139768.32	104749.93	111853.07
2	Prarambik Shiksha Kosh	38000.00	28400.00	40900.00	48600.00	54850.00
3	Madhyamik & Uchhatar Shiksha Kosh#	14250.00	37833.33	30681.09	31271.26	37450.00
4	GST Compensation Fund	163506.29	143109.49	150376.93	54469.49	0.02
5	Central Road and Infrastructure Fund	239646.25	47777.66	39594.59	40000.00	41000.00
6	National Disaster Response Fund/ National Calamity Contingency Fund**	8000.49	8801.21	9610.00	10140.00	10910.00
7	Clean Energy Fund	...	...	...	...	...
8	Sugar Development Fund	...	...	...	...	...
9	Cine Workers Welfare Fund	...	...	...	...	...
10	Mines Welfare Funds	...	...	...	...	...
11	Beedi Workers Welfare Funds	...	...	...	...	...
12	Other Development & Welfare Fund	6.04	6.04	...	...	...
13	Krishi Kalyan Kosh	...	...	...	...	...
14	Bharat Infrastructure Kosh	...	...	...	...	...
15	Rashtriya Swachhata Kosh	...	...	159.42	...	...
16	Prevention and Control of Water Pollution^	...	...	...	...	...
17	Pradhan Mantri Swasthya Suraksha Nidhi#	18339.27	13776.63	14438.54	28400.62	30725.00
18	Oil Industry Development Fund	...	...	17730.00	15810.00	16210.00
19	Health Security se National Security Cess Fund	...	...	...	2330.00	14000.00
20	Technology in National Security Fund	...	...	...	30000.00	0.00
	Grand Total	481748.34	400418.75	443258.89	365771.30	316998.09
	^ No physical fund has been constituted. However, expenditure provision has been netted against receipts in Statement of Budget Estimates.					
	# 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					

