

(e) to (g) The Hon'ble Supreme Court in its order dated 29.10.2014 has not given any specific direction to the Government. However, the Court has permitted both sides to express their difficulties, grievances and other procedure which is to be adopted before the S.I.T. The Government is providing all necessary assistance to S.I.T. in this regard.

Disbursal of Education Cess

227. SHRI T.K. RANGARAJAN: Will the Minister of FINANCE be pleased to state:

- (a) whether the education cess collected alongwith tax is kept separately;
- (b) if so, the amount collected so far as education cess;
- (c) whether the money has been disbursed for improving education; and
- (d) if so, the details thereof; State-wise.

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JAYANT SINHA): (a) The proceeds of Education Cess are credited to Prarambhik Shiksha Kosh (PSK) to be spent on Sarva Shiksha Abhiyan (SSA) and Mid Day Meal Scheme (MDMS) of Government. Though there is a separation of funds at the central level, however, while releasing the funds to the States, no separation is maintained between Gross Budgetary Support (GBS) and PSK fund.

(b) The education cess collected during each of the last three years under direct and indirect taxes is as under:

	(₹ in crore)		
Nature of Taxes	2011-12	2012-13	2013-14*
Direct Taxes	14464	15812	18056
Indirect Taxes	12729	14760	15223

*Provisional.

(c) and (d) The proceeds of Education Cess has helped in strengthening of various components of SSA such as provisions of school building, drinking water, toilets, especially for girls as well as appointment of teachers. As a result of these efforts there has been considerable enhancement in enrolment of children in schools *i.e.* 13,24,28,440 children in primary schools and 6,64,71,219 children in upper primary schools in more than 1.2 million Government and Government aided schools in the country. Under Mid Day Meal (MDM) 10.81 crore children in over 11.58 lakh Schools are being provided with hot cooked meals. State-wise data is not maintained.