

(c) The Reserve Bank of India has issued guidelines updated on July, 1, 2015, on willful defaulters to disincentivise borrowers who have money and do not pay or have diverted the funds or siphoned off funds or removed assets given as security, indicting actions that includes; (i) restricting additional facilities to such defaulters from banks and financial institutions (ii) barring of such borrowers from institutional finance (iii) criminal action (iv) removal of directors of such companies from boards and (v) change in management.

(d) and (e) During the 4th quarter, of Financial Year (F.Y.) 2016, PNB has recorded Net Loss of ₹ 5367 crore. The major reasons for loss include high provisioning requirements for Stressed Assets on account of Asset Quality Review exercise by RBI and Low Credit Demand due to economic slowdown.

Collection of cess/surcharge imposed by Government

946. SHRI SUKENDU SEKHAR ROY: Will the Minister of FINANCE be pleased to state:

(a) the details of cess and surcharge imposed by the Government on different heads and for different schemes during 2013-14, 2014-15 and 2015-16 along with year-wise details thereof; and

(b) total amount collected by the Government in 2013-14, 2014-15 and 2015-16 on account of cess and surcharge from different schemes and heads the details thereof year-wise?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SANTOSH KUMAR GANGWAR): (a) and (b) The details of cess and surcharge imposed by the Government on different heads and different schemes under direct and indirect taxes during financial year 2013-14, 2014-15 and 2015-16 are given in Statement-I and Statement-II respectively.

Statement-I

The details of cess and surcharge imposed by the Government on different heads

Direct Taxes

(a) Details of education cess, which is additional surcharge for purposes of the Union, levied are as under:

(i) "Education Cess on income-tax" is calculated at the rate of two per cent of the income-tax and surcharge so as to fulfil the commitment of the Government

to provide and finance universalised quality basis education.

- (ii) "Secondary and Higher Education Cess on income-tax" is calculated at the rate of one percent of the income-tax and surcharge so as to fulfil the commitment of the Government to provide and finance secondary and higher education.

2 The details of surcharge imposed by the Government during 2013-14, 2014-15 and 2015-16 are as under:

Sl. No.	Head	FY 2013-14	FY 2014-15	FY 2015-16
1.	Individual or Hindu undivided family or every association of persons or body of individuals, whether incorporated or not, or every artificial juridical persons, cooperative societies, firms or local bodies having a total income exceeding one crore rupees	10% of Income-tax	10% of Income-tax	12% of Income-tax
2.	Domestic Company having total income exceeding one crore rupees but not exceeding ten crore rupees.	5% of Income-tax	5% of Income-tax	7% of Income-tax
3.	Domestic Company having total income exceeding ten crore rupees	10% of Income-tax	10% of Income-tax	12% of Income-tax
4.	Company, other than a domestic company having total income exceeding one crore rupees but not exceeding ten crore rupees.	2% of Income-tax	2% of Income-tax	2% of Income-tax
5.	Company, other than a domestic company having total income exceeding ten crore rupees	5% of Income-tax	5% of Income-tax	5% of Income-tax
6.	Other cases	10% of Income-tax	10% of Income-tax	12% of Income-tax

(b) Details of Education Cess collected during F. Ys from 2013-14 to 2015-16: (₹ in crore)

Financial Year	Education Cess on Corporation Tax	Education Cess on Income Tax	Education Cess on Fringe Benefit Tax	Total Education Cess
2013-14	11166.95	6889.64	0.12	18056.71
2014-15	12211.66	7581.47	0.23	19793.36
2015-16*	12703.89	8216.80	0.75	20921.44

*Provisional

Details of Surcharge collected during F. Y.S 2013-14 to 2015-16 (₹ in crore)

Financial Year	Surcharge on Corporation Tax	Surcharge on Income Tax	Surcharge on Fringe Benefit Tax	Total Surcharge
2013-14	13007.14	738.85	0.06	13746.05
2014-15	14302.09	1343.06	0.04	15645.19
2015-16*	17754.01	1494.59	0.03	19248.63

* Provisional

Statement-II

Indirect Taxes

1. Any cess levied for specific purposes under any law made by the Parliament is levied and collected by the Government of India under Article 270 of the Constitution of India. Cess is collected as Customs or Central Excise duties [*inter alia*, on goods like motor spirit (petrol), High Speed Diesel Oil, domestically produced crude oil, bidi, sugar, automobiles, coal, peat, lignite, salt, rubber, Textiles and Textile Machinery etc] or Service Tax (Swachh Bharat Cess, Krishi Kalyan Cess) on taxable services.

2. The power to levy a surcharge is contained in Article 271 of the Constitution of India by which Parliament may at any time increase specified duties or taxes by a surcharge for purposes of the Union and the whole proceeds of any such surcharge shall form part of the Consolidated Fund of India.

3. The enactment details, purpose, revenue collection in respect of various cesses/surcharge during F. Y. 2013-14 and F. Y. 2014-15 and revised estimate for F. Y. 2015-16 is as under:

(All Figures in ₹ crore)

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Unstarred Questions

Cess	Enactment details	Purpose	Actual (F.Y. 2013-14)	Actual (F.Y. 2014-15)	Revised Estimate (F.Y. 2015-16)
1	2	3	4	5	6
1. Customs duties					
Additional Duty of Customs on Motor Spirit	The Central Road Fund Act, 2000	For development and maintenance of national highways/other roads and	20.08	17.68	12.00
Additional Duty of Customs on High Speed Diesel Oil	The Central Road Fund Act, 2000	improvement of safety at railway crossings as per the Central Road Fund Act, 2000.	28.83	0.02	1.00
Special Additional Duty of Customs on Motor Spirit	Finance Act, 2002	-	60.27	53.04	12.00
Education Cess (Customs)	Finance(No. 2) Act, 2004	To provide and finance universalized quality basic education	2704.36	3432.27	3700.00
Secondary and Higher Education	Finance Act, 2007	To provide and finance Secondary and			

Cess (Customs)		Higher Education	1443.17	1603.45	1850.00
National Calamity Contingent Duty (Customs)	Finance Act, 2003	For purposes of the National Disaster Response Fund	1285.38	976.83	1410.00
Cesses on Exports	-	-	16.33	39.31	114.00

2. Union Excise Duties

Additional Duty of Excise on Motor Spirit	The Central Road Fund Act, 2000	For development and maintenance of national highways/other roads and improvement of safety at railway crossings as per the Central Road Fund Act, 2000.	4119.81	5978.46	18000.00
Additional Duty of Excise on High Speed Diesel Oil	The Central Road Fund Act, 2000		15143.23	19143.53	55000.00
National Calamity Contingent Duty (Excise)	Finance Act, 2001	For purposes of the National Disaster Response Fund.	3364.56	2484.05	4500.00

1	2	3	4	5	6
Special Additional Duty of Excise on Motor Spirit	Finance Act, 2002	-	13177.98	15090.17	17500.00
Surcharge on Pan Masala and Tobacco Products	Finance Act 2005	To finance the National Rural Health Mission	979.37	1090.89	1100.00
2A. Cesses administered by Department of Revenue					
Education Cess (Excise)	Finance(No. 2) Act,2004	To provide and finance universalized quality basic education	4531.55	4282.95	44.00
Secondary and Higher Education Cess (Excise)	Finance Act, 2007	To provide and finance Secondary and Higher Education	2224.72	2144.68	22.00
Cess on Crude Oil	The Oil Industry (Development) Act, 1974	To provide for the establishment of a Board for the development of oil industry.	14533.20	14655.05	14962.19
Cess on Bidi	Beedis Workers' Welfare Cess Act, 1976.	For purposes of Beedi Worker Welfare Fund Act, 1976	149.42	150.21	154.18
Cess on Sugar	Sugar Cess Act, 1982	For purposes of Sugar Development Fund Act, 1982	565.20	564.96	579.90

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Cess on Automobiles	The Industries (Development and Regulation) Act, 1951	To promote scientific and industrial research with reference to the scheduled industry or group of scheduled industry	310.49	370.35	380.14
Clean Environment Cess (erstwhile Clean Energy Cess)	Finance Act, 2010	For the purposes of financing and promoting clean environment and energy initiatives, funding research in the area of clean environment or clean energy, or for any other purpose relating thereto	3471.98	5393.46	12623.33
Infrastructure Cess	Finance Act, 2016	For the purposes of financing infrastructure projects.	-	-	-

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2B. Cesses administered by Other Departments

Coal and Coke	Coal Mines (Conservation and Development) Act, 1974	For conservation of coal and development of coal mines	565.38	597.23	530.00
Salt*	Salt Cess Act, 1953	For the purpose of raising funds to			

1	2	3	4	5	6
		meet the expenses incurred on the salt organisation maintained by Government and on the measures taken by Government in connection with the manufacture, supply and distribution of salt.	3.30	4.25	5.00
Rubber	The Rubber Act, 1947	For development under the control of the Union of the rubber industry.	115.43	104.99	110.00
Mica*	The Mica Mines Labour Welfare Fund Act, 1946	For financing of activities to promote the welfare of persons employed in the mica mining industry.	22.97	2.54	2.73
Iron Ore, Manganese Ore and Chrome Ore*	Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare Cess Act, 1976	For financing of activities to promote the welfare of persons employed in the iron ore mines, manganese ore mines and chrome ore mines.	34.82	15.14	16.70
Lime Stone and Dolomite *	Lime Stone and Dolomite Mines Labour Welfare Fund	For the financing of activities to promote the welfare of persons employed in the			

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	Act, 1972	limestone and dolomite mines.	64.83	14.46	15.98
Cine Workers*	Cine Workers Welfare Cess Act, 1981	For the financing of activities to promote the welfare of certain cine- workers and for matters connected therewith	6.81	1.73	1.93
Cess Collection on Textiles and Textile Machinery*	Textile Committee Act, 1963	For purposes of Textiles Fund	0.77	1.29	1.00
3. Service Tax					
Education Cess (Service Tax)	Finance(No. 2) Act, 2004	To provide and finance universalized quality basic education	2936.48	3170.19	786.00
Secondary and Higher Education Cess (Service Tax)	Finance Act, 2007	To provide and finance Secondary and Higher Education	1382.75	1550.43	384.00
Swachh Bharat Cess	Finance Act, 2015	For the purposes of financing and promoting Swachh Bharat initiatives or for any other purpose relating thereto	-	-	3750.00
Krishi Kalyan Cess	Finance Act, 2016	For the purposes of financing and promoting initiatives to improve agriculture or for any other purpose relating thereto	-	-	-

- Additional Duty of Customs is levied under section 103 of the Finance (No.2) Act, 1998 (on Motor Spirit) and section 116 of the Finance Act, 1999 (on High Speed Diesel Oil) commonly known as Road Cess.
- Additional duty of Excise is levied under section 111 of the Finance (No.2) Act, 1998 (on Motor Spirit) and section 133 of the Finance Act, 1999 (on High Speed Diesel Oil)], commonly known as Road Cess.
- Special Additional Duty of Excise on Motor Spirit is leviable by the Finance Act, 2002.
- Additional Duty of Excise is levied on cigarettes, pan masala and certain specified tobacco products, under section 85 of the Finance Act, 2005.
- The Education Cess and Secondary & Higher Education Cess leviable on excisable goods /taxable services were subsumed in the Basic Excise duty /Service Tax rate in Budget 2015-16. However, Education Cess and Secondary & Higher Education Cess is leviable on imported goods.
- Certain enactments mentioned in the Table above have been repealed or amended to the extent specified in the Fifteenth Schedule to the Finance Act, 2016 i.e. these cesses have been abolished with effect from 14.05.2016.

Disbursal of share of unpaid taxes/duties of States

947. SHRI SUKHENDU SEKHAR ROY: Will the Minister of FINANCE be pleased to state:

- (a) whether Government has failed to devolve ₹ 81,647.70 crore to States on account of share of taxes and duties for the last ten years;
- (b) if so, State-wise details thereof; and
- (c) how soon Government shall disburse such unpaid shares of the States and the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI ARJUN RAM MEGHWAL): (a) to (c) The 'net proceeds' of Central taxes and duties are shareable between the Centre and the States according to the recommendations of the respective Finance Commission as accepted by the Government of India. The office of the Comptroller and Auditor General (C&AG) of India is required to certify the net proceeds for each year based on the actuals prepared by the Controller General of Accounts. However, the office of the C&AG of India could not issue the certificate for the years 1996-97 to 2014-15,