

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
**RAJYA SABHA**  
**UN-STARRED QUESTION NO. 691**  
ANSWERED ON- 13/12/2022

UTILIZATION OF CESS

691. SHRI JAYANT CHAUDHARY

Will the Minister of FINANCE be pleased to state:

- (a) the total number of cesses that are being levied by Government and the amount collected through each cess separately in the last five year, year-wise;
- (b) whether the total amount collected through cesses was fully utilized for the specific purpose for which the cess was collected in the last five year;
- (c) if so, the details thereof; and
- (d) if not, the reasons for its underutilization?

**ANSWER**

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

(a) to (d) The details of Cesses (in operation) collected/realized during the last five years are enclosed at Annexure 'A'.

Utilization of such Cesses through dedicated Reserve Funds during the same period is enclosed at Annexure 'B'.

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Statement showing collection of major Cesses (in operation)						
Sl. No.	( ₹ in crore )					
	Head	2016-17	2017-18	2018-19	2019-20	2020-21
1	Primary & Education Cess ( <i>abolished on excisable goods</i> )	20219.88	21117.31	97.40	81.48	61.85
2	Secondary & Higher Education Cess ( <i>abolished on excisable goods</i> )	10028.19	10538.80	34.24	27.97	11.42
3	Health & Education Cess (introduced from Budget for 2018-19 after merging Primary Education Cess, Secondary and Higher Education Cess)	...	...	41177.44	39131.09	35821.54
4	GST Compensation Cess	...	62595.97	95028.35	95490.02	85105.64
5	Additional Excise duties on Indigenous Motor Spirit (Petrol)	18827.83	21935.11	15307.79	14381.86	26895.29
6	Additional Excise Duties on HS Diesel	53571.70	61181.31	44272.66	40668.72	85289.24
7	Road & Infrastructure Cess	...	15.87	51266.72	67373.64	123596.45
8	National Calamity Contingent Duty ( <i>abolished on excisable goods</i> )	6426.20	2938.44	1800.16	2380.44	5098.81
9	Cess on Crude Oil	12618.31	13579.21	17814.23	14062.48	10894.44
10	Cess on Exports	177.21	...	1690.23	5759.14	9214.64
11	Agriculture Infrastructure and Development Cess	...	...	...	...	...

## Annexure B

Statement showing utilization of Cess proceeds (transferred to the Reserve Funds)						
Sl. No.	Name of the Fund	2016-17	2017-18	2018-19	2019-20	(Rs. In Crore) 2020-21
1	Prarambik Shiksha Kosh	19732.47	19139.80	25227.90	26848.35	30168.34
2	Madhyamik & Uchhatar Shiksha Kosh*				14460.25	20567.12
3	GST Compensation Fund	...	56146.00	54275.00	153910.29	106317.00
4	Central Road and Infrastructure Fund	51853.58	58525.63	62879.64	90252.40	182363.47
5	National Disaster Response Fund/ National Calamity Contingency Fund	6450.00	3660.00	1800.16	2480.00	5820.00
6	Clean Energy Fund	6466.75	5442.77	...	...	...
7	Sugar Development Fund	2312.81	...	...	...	...
8	Cine Workers Welfare Fund	...	...	...	...	...
9	Mines Welfare Funds	...	...	...	...	...
10	Beedi Workers Welfare Funds	...	...	...	...	...
11	Other Development & Welfare Fund	...	...	...	...	...
12	Krishi Kalyan Kosh	8379.16	8916.39	...	...	...
13	Bharat Infrastructure Kosh	314.00	...	...	...	...
14	Rashtriya Swachhata Kosh	10000.00	3400.00	...	...	...
15	Prevention and Control of Water Pollution^	145.64	174.82	...	...	...
16	Pradhan Mantri Swasthya Suraksha Nidhi	...	...	...	...	20000.00
^ No physical fund has been constituted. However, expenditure provision has been netted against receipts in Statement of Budget Estimates.						
* Madhyamik & Uchhatar Shiksha Kosh has not been operationalized till 2020-21. Utilisation in 2019-20 and 2020-21 is assumed as per RE.						

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