

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
**RAJYA SABHA**  
**UN-STARRED QUESTION NO. 534**  
ANSWERED ON- 07/02/2023

DIVISION OF CESS AND SURCHARGE BETWEEN UNION AND  
STATES

534. DR. SASMIT PATRA:

Will the Minister of FINANCE be pleased to state:

(a) the total Cess and Surcharge collection, item-wise/category-wise and year-wise since 2018; and

(b) the other funds collected by the Union Government which is not shared with the States, item-wise/category-wise since 2018?

**ANSWER**

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

(a) & (b): The statement showing collection of major cesses surcharges (in operation) is enclosed at Annexure 'A'.

## Annexure 'A'

## Statement showing collection of major cesses (in operation) &amp; Surcharges

( ₹ in crore )

Sl. No.	Head	2018-19	2019-20	2020-21	2021-22	2022-23
						RE
<b>Cesses in operation</b>						
1	Primary & Education Cess (abolished on excisable goods)	97.40	81.48	61.85	15.44	...
2	Secondary & Higher Education Cess (abolished on excisable goods)	34.24	27.97	11.42	2.50	...
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	52732.33	62500.01
4	GST Compensation Cess	95028.35	95490.02	85105.64	104768.66	130000.00
5	Additional Excise duties on Motor Spirit (Petrol)	15307.79	14381.86	26895.29	26565.25	...
6	Additional Excise Duties on HSDiesel	44272.66	40668.72	85289.24	61820.95	...
7	Road & Infrastructure Cess	51266.72	67373.64	123596.45	107600.76	58200.00
8	National Calamity Contingent Duty (abolished on excisable goods)	1800.16	2380.44	5098.81	6138.30	7000.00
9	Cess on Crude Oil	17814.23	14062.48	10894.44	19353.84	21000.00
10	Cess on Exports	1690.23	5759.14	9214.64	1457.10	2100.00
11	Agriculture Infrastructure and Development Cess	...	...		76950.68	73500.00
<b>Major Surcharge under Tax Receipts</b>						
1	Corporation Tax	25448.59	19053.92	14078.57	15890.00	80288.46
2	Taxes on Income	4291.69	5236.92	5537.78	7922.88	75961.53