

WHY EDUCATION CESS & HIGHER EDUCATION CESS @ 3%

IS THIS THE REAL EDUCATION & HIGHER EDUCATION CESS @ 3%?



(This is the real photograph taken on a Deepawali day of an unlucky boy aged about 6-7 yrs from Dehradun who was collecting money by carrying the drum instead of school bag, drums having weight more then his body weight beating in front of everybody's gate so that he can feed his family back at home. I asked him whether he goes to school or not he straight forwardly replied “नहीं” I further asked him should I give you some books he again said “नहीं रुपया दो” which provoked me to write on EDUCATION CESS)

On Dated 15 November 2015 I collected some of the data from the website of INCOME TAX <https://incometaxindiaefiling.gov.in/> and then I created my own figures(this has nothing to do with INCOME TAX DATA) with the help of collected data and analyzed on my own that for fin-year 2014-15 (till 31 October 2015) approx 82763.58 Crores of rupees has been collected through EDUCATION & HIGHER EDUCATION CESS(This data is only based on taxpayers who filed the return through E-FILING).

The calculation is attached as an annexure but before moving there here are few points.

1. The progress of a country directly relates with the progress of its citizens. Education is the base of progress of each person. To progress correctly, the person should get sufficient education. To make a person more educated, there must be sufficient schools and sufficient facilities in those schools.
2. CESS RATE WITH PURPOSE.

CESS	CURRENT RATE OF TAX	PURPOSE
Education CESS	2% (INTRODUCED IN 2004)	Provide Better Education Facilities
Higher Education CESS	1% (INTRODUCED IN 2007)	Provide Better Higher Education Facilities

3. We need sufficient data showing utilization of education CESS **but it is really tough to gather right data from government websites**. We can see CESS collected figures but no figure for utilization of CESS. Generally Education CESS is utilized for increment and spread of education. For example meal projects, girl registration for education, free books, fund for construction of schools, scholarships etc.

4. The primary education has separate account called *Prarambhik Shiksha Kosh*. The amount is utilized for *Sarva Shiksha Abhiyan* and free meal to students. The education CESS is also utilized for providing concessional loan for higher education.

5. Government is claiming that there is lack of fund for education purposes though there are huge allocations for education in budgets every year and available funds of education CESS collected from tax payer.

6. Government is claiming that drop out from schools are reduced after introduction of CESS. But it's a claim without providing any data for it.

In spite of all these people are sending their children to private schools. What is the reason?

7. It has proved that all education CESS we paid to government is not properly utilized by education purposes. Then where the money goes and in whose pockets is the unsolved mystery. Due to lack of money, many talented brains of India are doing lower level job and killing their dreams. Politicians are becoming rich at the cost of abuse of talented youth of India.

Unless we become aware and raise our voice for accountability of usage of money we paid as tax, we can't make our country truly progressed.

**ALMOST 10 FINANCIAL YEARS HAVE GONE INTRODUCING EDUCATION CESS BUT STILL NONE OF THE GOVERNMENTS HAS SO FAR SHOWN ANY IMPROVEMENT IN THE FIELD OF EDUCATION
????**

SO HAS THE TIME COME THAT GOVERNMENT SHOULD TAKE BACK THE EDUCATION AND SECONDARY HIGHER EDUCATION TAX @3%??????

LATEST:- I WAS ABOUT TO COMPLETE THIS ARTICLE WHEN I CAME TO KNOW THAT NEW CESS HAS BEEN INTRODUCED FROM TODAY NAMED AS "SWACHH CESS @.5%"

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MORE THEN 12 YEARS EXPERIENCE IN ANALYZING DATA

(THIS IS BASED ON MY PERSONAL ANALYSES WHICH MAY NOT BE 100% CORRECT BUT AS A TAX PAYER AND CITIZEN OF INDIA I ALSO HAVE RIGHT TO ASK .IF I AM WRONG THEN PLEASE DO CORRECT ME)

ANALYZED BY MUKESH KURIYAL SYSTEMS ANALYST

FEW MORE DATA:

**Press Information Bureau
Government of India
Ministry of Human Resource Development
11-August-2014 17:17 IST
Utilization of Education CESS**

The proceeds of the Primary Education CESS of two per cent are credited to the Prarambhhik Shiksha Kosh (PSK) and one per cent is the Secondary & Higher Education CESS. The data of Primary Education CESS, collected from Direct Taxes for the last three financial years is as under:

(Rs in Crores)

Financial Year	Primary Education CESS (@2%)
2011-12	9648.86
2012-13	10543.88
2013-14#	12040.85

Provisional/unaudited

The PSK allocation as per revised estimates for the Sarva Shiksha Abhiyan (SSA) for the last three financial years is as under:

(Rs in Crores)

Financial Year	RE allocation of PSK for SSA
2011-12	11992.33
2012-13	14004.58
2013-14	15869.23

This information was given by the Union Human Resource Development Minister, Smt. Smriti Irani in a written reply to the Rajya Sabha question.

E-FILING OF THE INCOME TAX RETURN FILED TILL DATE 31 OCT 2015 FOR FIN-YEAR 2014-15

SUMMARY OF INCOME RANGE WISE E-FILING RETURNS(FIGURES TAKEN FROM INCOME TAX WEBSITE)			EDUCATION CESS /PERSON @3% CALCULATED	TOTAL TAX (IN CRS) AS EDUCATION CESS	TAX COMPUTATION[ON THE BASIS OF AVERAGE OF INCOME RANGE]				
SNO	INCOME RANGE	NO OF ASSESSEE			AVERAGE INCOME	250000 - 500000	500001 - 1000000	>1000000	TOTAL TAX
1	2	3	4[10*3/100]	5[3*4]	6	7[@ 10%]	8[@ 20%]	9[@ 30%]	10[7+8+9]
1	UPTO 5,00,000	20140441	690	13896.90	250000	23000	0	0	23000
2	5,00,001 - 20,00,000	6166503	6000	36999.02	1250000	25000	100000	75000	200000
3	20,00,001 - 50,00,000	590305	26250	15495.51	3500000	25000	100000	750000	875000
4	50,00,001 - 1,00,00,000	135277	62250	8420.99	7500000	25000	100000	1950000	2075000
5	MORE THEN 1,00,00,000	93819	84750	7951.16	10000000	25000	100000	2700000	2825000
TOTAL		27126345	179940	82763.58	22500000	123000	400000	5475000	5998000

Quick Link

[Tax Calculator](#)
[Apply Online - PAN/TAN](#)
[E-Pay Tax](#)
[View Form 26AS \(Tax Credit\)](#)

e-Filing Statistics

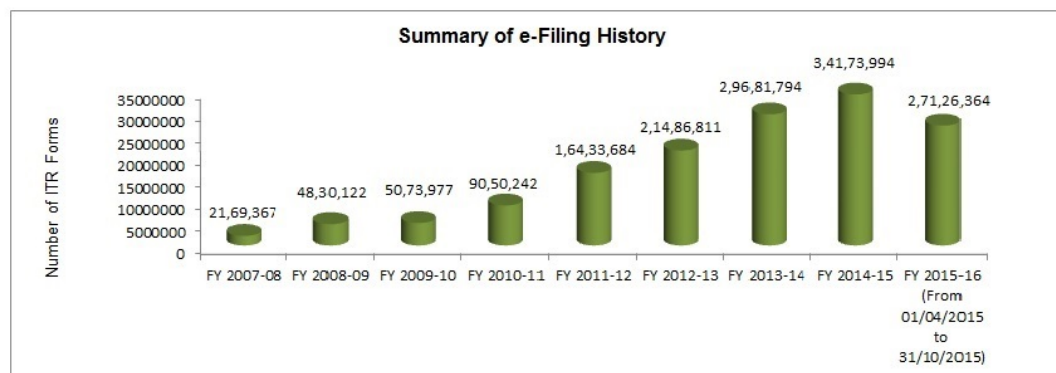
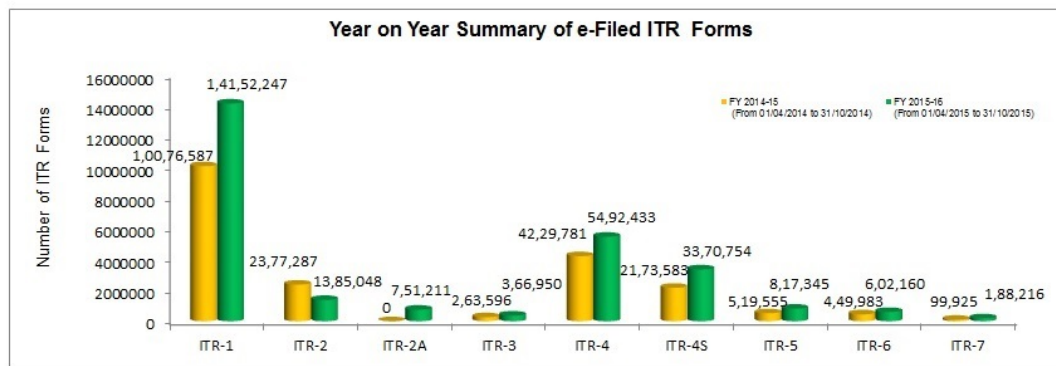
Quick Highlights of e-Filing

ITR Wise receipt of e>Returns- October,2015

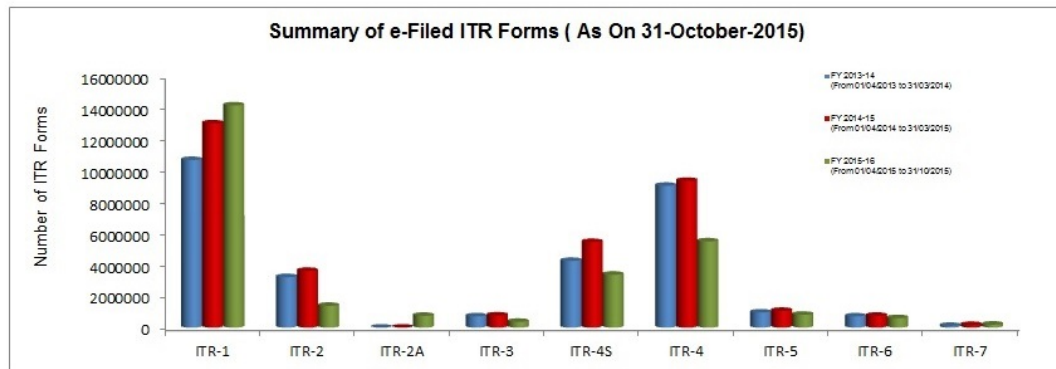
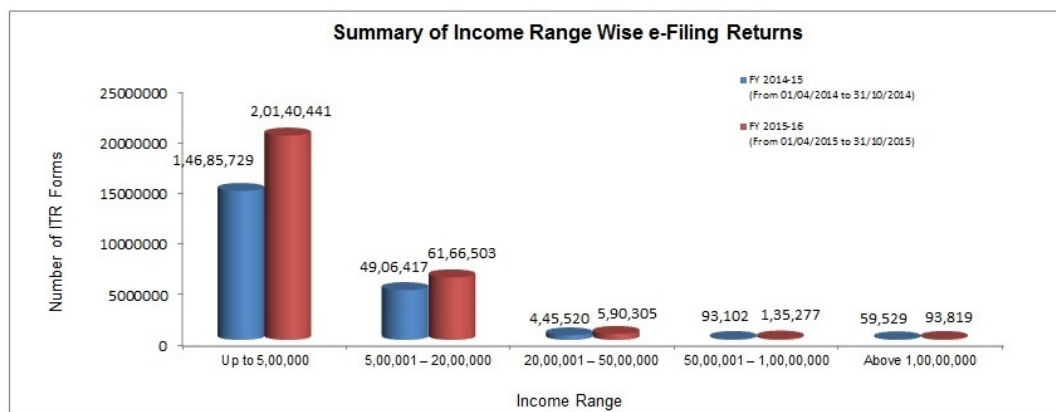
S.No.	Form	FY 2013-14 (From 01/04/2013 to 31/03/2014)	FY 2014-15 (From 01/04/2014 to 31/03/2015)	FY 2015-16 (From 01/04/2015 to 31/10/2015)
1	ITR-1	10676604	13010682	14152247
2	ITR-2	3213262	3614874	1385048
3	ITR-2A	0	0	751211
4	ITR-3	721831	769081	366950
5	ITR-4S	4250709	5450081	3370754
6	ITR-4	9035055	9343539	5492433
7	ITR-5	960120	1065650	817345
8	ITR-6	713736	752070	602160
9	ITR-7	110477	168017	188216
Grand Total		29681794	34173994	27126364

Year on Year Summary of e-Filed ITR Forms

S.No.	Form	FY 2014-15 (From 01/04/2014 to 31/10/2014)	FY 2015-16 (From 01/04/2015 to 31/10/2015)	Growth (%)
1	ITR-1	10076587	14152247	40.45
2	ITR-2	2377287	1385048	-41.74
3	ITR-2A	0	751211	-
4	ITR-3	263596	366950	39.21
5	ITR-4S	2173583	3370754	55.08
6	ITR-4	4229781	5492433	29.85
7	ITR-5	519555	817345	57.32
8	ITR-6	449983	602160	33.82
9	ITR-7	99925	188216	88.36
Grand Total		20190297	27126364	34.35



Note: Summary of Income Range Wise e-Filing Returns : Up to June,2015 these statistics are based on Gross Total Income and from July,2015 these statistics are based on Total Income



Highlights of e-Filing

No of Registered Users as on 31/10/2015	48601703
Peak rate of receipt of returns per day : (31/08/2015)	1417227
Peak rate of receipt of returns per hour : (31/08/2015)	150293

Peak rate of receipt of returns per minute: (31/08/2015)	3475
Percentage of returns received outside office hours	53.576
Percentage of returns filed using Utility provided by Department	41.558

State wise receipt of e>Returns (Upto 31/10/2015)

S.No	State	Number of e>Returns
1	ANDAMAN AND NICOBAR ISLANDS	13367
2	ANDHRA PRADESH	1006770
3	ARUNACHAL PRADESH	6772
4	ASSAM	224917
5	BIHAR	477052
6	CHANDIGARH	159361
7	CHHATISGARH	293260
8	DADRA & NAGAR HAVELI	12832
9	DAMAN & DIU	8350
10	DELHI	1875774
11	GOA	109759
12	GUJARAT	2492907
13	HARYANA	1009658
14	HIMACHAL PRADESH	259731
15	JAMMU & KASHMIR	164259
16	JHARKHAND	420051
17	KARNATAKA	1910035
18	KERALA	782656
19	LAKSHADWEEP	799
20	MADHYA PRADESH	922255
21	MAHARASHTRA	5087336
22	MANIPUR	11465
23	MEGHALAYA	12122
24	MIZORAM	1200
25	NAGALAND	5381
26	ORISSA	440642
27	PONDICHERY	44401
28	PUNJAB	1173470
29	RAJASTHAN	1602728
30	SIKKIM	6269
31	State outside India	24335
32	TAMILNADU	1849629
33	TELANGANA	782978
34	TRIPURA	22930
35	UTTAR PRADESH	2081779
36	UTTARANCHAL	305454
37	WEST BENGAL	1523661
Total		27126345

Access Archived Statistics

e-Filing Archived Statistics

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