

**Circular No.978/2/2014-CX**

F.No.262/2/2008-CX.8  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs

New Delhi, the 7th January, 2014

To

- (1) The Chief Commissioner of Central Excise (All)
- (2) The Chief Commissioner of Central Excise & Customs (All)
- (3) The Chief Commissioner of Customs (All)
- (4) Directors General (All)
- (5) [Webmaster.cbec@icegate.gov.in](mailto:Webmaster.cbec@icegate.gov.in)

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Madam/Sir,

**Sub: Levy of the Education Cess and the Secondary and Higher Education Cess on other cesses- reg.**

Attention is invited to Circular No.345/2/2004-TRU (Pt.) dated 10<sup>th</sup> August, 2004, in which it was clarified that the Education Cess chargeable under Section 93(1) of the Finance (No.2) Act, 2004 is to be calculated by taking into account only such duties which are both levied and collected by the Department of Revenue.

2. Representations have been received from trade and field formations seeking clarification as to whether the Education Cess chargeable under Section 93(1) of the Finance (No.2) Act, 2004 and the Secondary and Higher Education Cess chargeable under Section 138(1) of the Finance Act, 2007 should be calculated taking into account the cesses which are collected by the Department of Revenue but levied under an Act which is administered by different departments such as Sugar Cess levied under Sugar Cess Act, 1982, Tea Cess levied under Tea Act, 1953 etc.

3. The matter has been examined. A cess levied under an Act which is not administered by Ministry of Finance (Department of Revenue) but only collected by Department of Revenue under the provisions of that Act cannot be treated as a duty which is both levied and collected by the Department of Revenue.

4. It is, therefore, reiterated that the Education Cess and the Secondary and Higher Education Cess are not to be calculated on cesses which are levied under Acts administered by Department/Ministries other than Ministry of Finance (Department of Revenue) but are only collected by the Department of Revenue in terms of those Acts.

5. All pending assessment may be finalized accordingly.

6. Difficulties, if any, may be brought to the notice of Board.

Yours faithfully,

(Vikas Kumar)  
Director (CX.8)