



सत्यमेव जयते

The Central Road and Infrastructure Fund Act, 2000

(ACT NO. 54 OF 2000)

[As on the 15th June, 2026]

LIST OF AMENDING ACTS

1. The Finance Act, 2005 (18 of 2005).
 2. The Central Road Fund (Amendment) Act, 2007 (28 of 2007).
 3. The Finance Act, 2018 (13 of 2018).
 4. The Finance (No. 2) Act, 2019 (23 of 2019).
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LIST OF ABBREVIATIONS USED

Cl., cls.	<i>for</i>	Clause, clauses.
Ins.	„	Inserted.
Notifn.	„	Notification.
S., ss.	.	.	.	.	.	„	Section, sections.
Sch.	.	.	.	.	.	„	Schedule.
Subs.	„	Substituted.
w.e.f.	„	with effect from.

THE CENTRAL ROAD AND INFRASTRUCTURE FUND ACT, 2000

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SCHEDULE I.

SCHEDULE II.

THE CENTRAL ROAD AND INFRASTRUCTURE FUND ACT, 2000

ACT NO. 54 OF 2000

[27th December, 2000.]

An Act to give statutory status to ¹[the Central Road and Infrastructure Fund for development and maintenance of National Highways, railway projects, improvement of safety in railways, State and rural roads and other infrastructure, and for these purposes to levy and collect by way of cess, a duty of excise and a duty of customs on motor spirit commonly known as petrol and high speed diesel oil] and for other matters connected therewith.

BE it enacted by Parliament in the Fifty-first Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. Short title, extent and commencement.—(1) This Act may be called the ²[Central Road and Infrastructure] Fund Act, 2000.

(2) It extends to the whole of India.

(3) Save as otherwise provided in this Act, it shall be deemed to have come into force on the 1st day of November, 2000.

2. Definitions.—In this Act, unless the context otherwise requires,—

(a) “appointed day” means the date on which the Fund is established under sub-section (1) of section 6;

(b) “cess” means a duty in the nature of duty of excise and customs, imposed and collected on motor spirit commonly known as petrol and high speed diesel oil for the purposes of this Act;

(c) “Fund” means the Central ³[Road and Infrastructure Fund] established under sub-section (1) of section 6;

(d) “national highways” means the highways specified in the Schedule to the National Highways Act, 1956 (48 of 1956) or any other highway declared as national highway under sub-section (2) of section 2 of the said Act;

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(f) “prescribed” means prescribed by rules made under this Act.

CHAPTER II

⁵[CENTRAL ROAD AND INFRASTRUCTURE FUND]

3. Levy and collection of cess.—(1) With effect from such date as the Central Government may, by notification in the Official Gazette, specify, there shall be levied and collected, as a cess, a duty of excise and customs for the purposes of this Act, on every item specified in column (2) of the ⁶[Schedule I], which is produced in or imported into India and—

(a) removed from a refinery or a factory or an outlet; or

1. Subs. by Act 13 of 2018, s. 206, for long title (w.e.f. 1-4-2018).

2. Subs. by s. 206, *ibid.*, for “Central Road” (w.e.f. 1-4-2018).

3. Subs. by s. 206, *ibid.*, for “Road Fund” (w.e.f. 1-4-2018).

4. Clause (e) omitted by s. 206, *ibid.* (w.e.f. 1-4-2018).

5. Subs. by s. 206, *ibid.*, for Heading (w.e.f. 1-4-2018).

6. Subs. by s. 206, *ibid.*, for “Schedule” (w.e.f. 1-4-2018).

(b) transferred by the person, by whom such item is produced or imported, to another person, at such rates ^{1***}, as the Central Government may, by notification in the Official Gazette, specify:

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³[Provided that the additional duty of customs and the additional duty of excise on motor spirit commonly known as petrol and on high speed diesel oil levied under sub-section (I) of section 109 and sub-section (I) of section 110, as the case may be, of the Finance Act, 2018 (13 of 2018) shall be deemed to be the cess for the purposes of this Act from the date of its levy and the proceeds thereof shall be credited to the Fund.]

(2) Every cess leviable under sub-section (I) on any item shall be payable by the person by whom such item is produced, and in the case of imports, the cess shall be imposed and collected on items so imported and specified in the ⁴[Schedule I].

(3) The cess leviable under sub-section (I) on the items specified in the ⁴[Schedule I] shall be in addition to any cess or duty leviable on those items under any other law for the time being in force.

(4) The provisions of the Central Excise Act, 1944 (1 of 1944) and the rules made thereunder and the provisions of the Customs Act, 1962 (52 of 1962) and the rules made thereunder, as the case may be, including those relating to refunds and exemptions from duties shall, as far as may be, apply in relation to the levy and collection of cess leviable under this section and for this purpose, the provisions of the Central Excise Act, 1944 and of the Customs Act, 1962, as the case may be, shall have effect as if the aforesaid Acts provided for the levy of cess on all items specified in the ⁴[Schedule I].

4. Crediting of cess to Consolidated Fund of India.—The proceeds of the cess levied under section 3 shall first be credited to the Consolidated Fund of India, and the Central Government may, if Parliament by appropriation made by law in this behalf so provides, credit such proceeds to the Fund from time to time, after deducting the expenses of collection, for being utilised exclusively for the purposes of this Act.

5. Grants and loans by the Central Government.—The Central Government may, after due appropriation made by Parliament by law in this behalf, credit by way of grants or loans such sums of money as the Central Government may consider necessary in the Fund.

6. Establishment of Central ⁵[Road and Infrastructure Fund].—(I) With effect from such date as the Central Government may, by notification in the Official Gazette, appoint in this behalf, there shall be established for the purposes of this Act, a Fund to be called as the Central ⁵[Road and Infrastructure Fund].

(2) The Fund shall be under the control of the Central Government and there shall be credited thereto—

(a) any sums of money paid under section 4 or section 5;

(b) unspent part of the cess, being already levied for the purposes of the development and maintenance of national highways;

(c) the sums, if any, realised by the Central Government in carrying out its functions or in the administration of this Act;

(d) any fund provided by the Central Government for the development and maintenance of State roads.

(3) The balance to the credit of the Fund shall not lapse at the end of the financial year.

1. Certain words, omitted by Act 13 of 2018, s. 206 (w.e.f. 1-4-2018).

2. The first proviso omitted by s. 206, *ibid* (w.e.f. 1-4-2018).

3. Subs. by s. 206, *ibid*, for the second proviso (w.e.f. 1-4-2018).

4. Subs. by s. 206, *ibid*, for “Schedule” (w.e.f. 1-4-2018).

5. Subs. by s. 206, *ibid*, for “Road Fund” (w.e.f. 1-4-2018).

7. Utilisation of the Fund.—¹[(1)] The Fund shall be utilised for the—

(i) development and maintenance of national highways;

(ii) development of the rural roads;

(iii) development and maintenance of other State roads including roads of inter-State and economic importance;

²[(iv) construction of roads either under or over the railways by means of bridges and erection of safety works at unmanned rail-road crossings, new lines, conversion of existing standard lines into gauge lines and electrification of rail lines; and

(v) undertaking other infrastructure projects.

Explanation.—For the purposes of this Act, the expression “infrastructure projects” means the category of projects and infrastructure Sub-Sectors specified in Schedule II.]

³[(2) The Central Government may, depending upon the requirement for development of infrastructure projects, and if it considers necessary or expedient to do so, by notification in the Official Gazette, amend Schedule II relating to any Category of projects or Infrastructure Sub-Sectors.

(3) Every notification issued under this Act by the Central Government shall be laid, as soon as may be after it is issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the notification or both Houses agree that the notification should not be made, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that notification.]

³[7A. **Apportionment of share of fund by Committee.**— The share of the Fund to be apportioned to each of infrastructure projects shall be finalised by a Committee, constituted by the Central Government by notification published in the Official Gazette, headed by the Finance Minister, depending on the priorities of the project.]

8. Accounts and audit.—(1) The concerned departments of the Central Government shall maintain proper accounts and other relevant records and prepare an annual statement of accounts, including the profit and loss account and the balance-sheet in respect of allocations of their shares of fund in such form, as may be prescribed by the Central Government in consultation with the Comptroller and Auditor-General of India.

(2) The accounts of the Fund shall be audited by the Comptroller and Auditor-General of India at such intervals as may be specified by him.

CHAPTER III

⁴[MANAGEMENT OF CENTRAL ROAD AND INFRASTRUCTURE FUND]

9. Powers of Central Government to administer the Fund.—⁵[The Central Government shall have the power to administer the Fund and shall—

(a) take such decisions regarding investment on projects of roads and other infrastructure as it considers necessary;

1. Section 7 renumbered as sub-section (1) thereof by Act 13 of 2018, s. 206 (w.e.f. 1-4-2018).

2. Subs. by s. 206, *ibid.*, for clauses (iv) and (v) (w.e.f. 1-4-2018).

3. Ins. by s. 206, *ibid.* (w.e.f.1-4-2018).

4. Subs. by s. 206, *ibid.*, for heading “MANAGEMENT OF CENTRAL ROAD FUND” (w.e.f. 1-4-2018).

5. Subs. by s. 206, *ibid.*, for section 9 (w.e.f. 1-4-2018).

¹[SCHEDULE I]

(See section 3)

Sl. No	Name of item	² ****
(1)	(2)	***
1.	Motor spirit commonly known as petrol	***
2.	High speed diesel oil	***

1. The Schedule numbered as Schedule I thereof by Act 13 of 2018, s. 206 (w.e.f. 1-4-2018).

2. Colum (3) omitted by s. 206, *ibid.* (w.e.f. 1-4-2018).

¹[SCHEDULE II

[See section 7 (I)]

Category of projects and Infrastructure Sub-Sectors

Sl. No.	Category	Infrastructure Sub-Sectors
1.	Transport	<p>(a) Road and bridges;</p> <p>(b) Ports (including Capital Dredging);</p> <p>(c) Shipyards (including a floating or land-based facility with the essential features of waterfront, turning basin, berthing and docking facility, slipways or ship lifts, and which is self-sufficient for carrying on shipbuilding/repair/breaking activities);</p> <p>(d) Inland Waterways;</p> <p>(e) Airports;</p> <p>(f) Railway Track, tunnels, viaducts, bridges, terminal infrastructure including stations and adjoining commercial infrastructure;</p> <p>(g) Urban Public Transport (except rolling stock in case of urban road transport).</p>
2.	Energy	<p>(a) Electricity Generation;</p> <p>(b) Electricity Transmission;</p> <p>(c) Electricity Distribution;</p> <p>(d) Oil pipelines;</p> <p>(e) Oil / Gas / Liquefied Natural Gas (LNG) storage facility (including strategic storage of crude oil);</p> <p>(f) Gas pipelines (including city gas distribution network).</p>
3.	Water and Sanitation	<p>(a) Solid Waste Management;</p> <p>(b) Water supply pipelines;</p> <p>(c) Water treatment plants;</p> <p>(d) Sewage collection, treatment and disposal system;</p> <p>(e) Irrigation (dams, channels, embankments, etc.);</p> <p>(f) Storm Water Drainage System;</p> <p>(g) Slurry pipelines.</p>

1. Ins. by Act 13 of 2018, s. 206 (w.e.f. 1-4-2018).

Sl. No.	Category	Infrastructure Sub-Sectors
4.	Communication	<p>(a) Telecommunication (Fixed network including optic fibre/wire/cable networks which provide broadband/internet);</p> <p>(b) Telecommunication towers;</p> <p>(c) Telecommunications and Telecom Services.</p>
5.	Social and Commercial Infra	<p>(a) Education Institutions (capital stock);</p> <p>(b) Sports and Infrastructure (including provision of Sports Stadia and Infrastructure for Academies for Training/Research in Sports and Sports-related activities);</p> <p>(c) Hospitals (capital stock including Medical Colleges, Para Medical Training Institutes and Diagnostic Centers);</p> <p>(d) Tourism Infrastructure—</p> <p>(i) three-star or higher category classified hotels located outside cities with population of more than one million;</p> <p>(ii) ropeways and cable cars;</p> <p>(e) Common infrastructure for industrial parks and other parks with industrial activity such as food parks, textile parks, special economic zones, tourism facilities and agriculture markets;</p> <p>(f) Post-harvest storage infrastructure for agriculture and horticulture produce including cold storage;</p> <p>(g) Terminal markets;</p> <p>(h) Soil-testing laboratories;</p> <p>(i) Cold chain (including cold room facility for farm level pre-cooling, for preservation or storage of agriculture and allied produce, marine products and meat);</p> <p>(j) Affordable Housing (including a housing project using at least 50% of the Floor Area Ratio (FAR)/Floor Space Index (FSI) for dwelling units with carpet area of not more than 60 square meters.</p> <p><i>Explanation.</i>— For the purposes of the item (j), the term “carpet area” shall have the meaning assigned to it in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p>

STATEMENT OF OBJECTS AND REASONS

The road network in the country consisting of national highways, State roads and rural roads has expanded considerably since independence and now carries bulk of transport. However, it could not be developed and maintained so far to the required standards to meet the requirements and demands of growing national economy due to paucity of funds. Accordingly, as a long term strategy, a need for giving statutory status to the existing Central Road Fund was felt so as to make available a sustained financial arrangement for the development and maintenance of the national highways as well as development and maintenance of State roads, rural roads and construction of overbridges, underbridges and other suitable safety works at unmanned rail-road level crossings.

2. With a view to provide funds for the development of national highways and other roads, the Central Road Fund Ordinance, 2000 was promulgated by the President on the 1st November, 2000. The salient features of the said Ordinance, *inter alia*, are as follows:—

(a) to give statutory status to the Central Road Fund which was constituted by the Resolution of Parliament in 1988;

(b) to enable the Central Government to levy cess in nature of excise duty and customs duty on the production and import of petrol and high speed diesel oil at the rate of rupee one per litre;

(c) to transfer in the Fund the cess levied in the nature of additional duty of excise and additional duty of customs on petrol by the Finance Act, 1998;

(d) to transfer in the Fund the cess levied in the nature of additional duty of excise and customs on high speed diesel oil by the Finance Act, 1999;

(e) to enable the Central Government to formulate criteria for the allocation of funds for the development and maintenance of national highways;

(f) to enable the Central Government to sanction schemes for State roads of inter-State and economic importance and to formulate criteria on the basis of which the specific projects of State roads of inter-State and economic importance are to be approved; and

(g) to allocate funds to the States for specific projects and monitoring of such projects including the expenditure incurred thereon.

3. As Parliament was not in session and it was considered necessary that a dedicated non-lapsable Fund for the development and maintenance of national highways and other State roads and rural roads may be created urgently, the Central Road Fund Ordinance, 2000 was promulgated by the President on the 1st November, 2000.

4. The Bill seeks to replace the aforesaid Ordinance.

NEW DELHI;
The 19th November, 2000.

Major General (Retd.) B. C. KHANDURI.