

The background features a stack of books with yellow and brown covers on the right side. On the left side, there is a close-up of a hand holding a piece of aged, yellowed paper. A large, semi-transparent grey circle is overlaid on the right side of the image.

Constitution and Taxation

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Preamble and Taxation.

- Socialist feature
- Justice: Social, Economic, Political.
- Equality of status and of opportunity.
- Article 13
- Article 14
- Article 27
- Article 32
- Distribution of legislative powers.
- Double Taxation.

Constitutional Provisions for Taxation.

- Article 265: No Tax Shall be levied or collected except by authority of Law.
- Article 246: Distribution of Legislative Powers.
- Seventh Schedule : 3 Lists, Union List 13 Entry, State List 19 Entries.
- Art. 268: Duties Levied by the Union but collected appropriated by the state.
- Art. 269: Taxes Levied and Collected by the union but assigned to the states.
- Art. 270: Taxes Levied and collected by the Union and Distributed between the union and the states.
- Art. 272: Taxes which are levied and collected by the union and may be distributed between the union and the states.
- Art. 275: Grants from the union to certain states.
- Art. 276: taxes on professions, Trade, Callings and employment.
- Art. 300 A :- No person shall be deprived of his property

Union List

- Taxes on income other than agricultural income. (Entry 82)
- Duties of Customs including export duties. (Entry 83)
- Duties of Excise on tobacco and other goods. (Entry 84)
- Corporation Tax (85)
- Taxes on capital value of assets. (86)
- Estate Duty. (87)
- Duties in respect of succession to property other than agricultural land. (88)
- Terminal Taxes on goods or passengers (89)
- Taxes on other stamp duties in stock exchange. (90)
- Taxes on the sale or purchase of newspapers (92)
- Taxes on sale or purchase of goods other than newspapers. (92 A)
- Taxes on the consignment of goods (93 A)
- All residuary types of taxes not listed in any of the three list. (97)

State List

- Land Revenue (45)
- Taxes on agricultural income (46)
- Duties in respect of agricultural income (47)
- Estate Duty in respect of agricultural income (48)
- Taxes on land and buildings (49)
- Taxes on mineral rights (50)
- Excise duties for opium etc. (51)
- Taxes on entry of goods in local market (52)
- Taxes on consumption or sale of electricity (53)
- On sale or purchase of goods other than newspaper (54)

- Advertisement broadcast (55)
- Goods and passengers carried on by road, waterways (56)
- On Vehicle suitable for use on roads (57)
- Taxes on animals and boats (58)
- Tolls (59)
- Taxes on profession, trades, callings and employment (60)
- Capitation taxes (61)
- On luxuries, including on entertainment, amusement, betting and gambling (62)
- Stamp Duty (63)

Changes to constitutional policy by Amendment

- **101st Amendment brought in force GST**
- Added provision 246 A allowing the state to make laws with respect to Goods and services act imposed by the union.
- Exclusive powers of parliament to make laws for GST
- **Inserted Article 269 A**
- Levy and collection of Goods and services tax in course of inter state trade or commerce.
- **Article 279 A Goods and Service Tax Council**
- Within 60 days, the president shall constitute GST Council, consisting of Union Finance Minister, union Minister for state for finance, and each finance minister of member state.

Amendment in Seventh Schedule

- **List I**
- Entry 84 substituted with the words duties on excise on the following goods manufactured or produced.
- Entry 92 & 93 omitted
- **List II**
- Entry 52 omitted
- Entry 54 substituted with Taxes on the sale of petroleum crude, high speed diesel etc.