

The 101 Constitutional Amendment Act, 2016

GST

The Parliament of India has enacted goods and services tax GST which replaced number of indirect taxes levied by Union and the State Government to weed out just kidding effect of taxes and provide a common national platform for goods and services.

Following central indirect taxes were submerged

Central excise duty

Additional excise duties

Exercise duties leave it under medical and toilet preparations exercise duties act, 1955

Additional custom duty also known as countervailing duty

Special additional duty of custom

Central surcharge and cesses so far as they relate to supply of goods and services

Following state indirect taxes were submerged

State value added taxes/Sale Tax

Entertainment tax

Central sales tax (levied by Centre and collected by local bodies)

Octroi and Entry Tax

Purchase tax

Luxury tax

Taxes on lottery, betting and gambling

State surcharge and cesses in so far as they relate to the supply of goods and services.

After 101 Constitutional amendment, the current taxing position between Centre and state are as follows:

Taxes levied by the Centre but collected and appropriated by the State - 268

Texas levied and collected by the Centre but assigned to the states - 269

Levy and collection of goods and services in course of interstate trade or commerce - 269-A

Taxes leave it and collected by the Centre but distributed between the Centre and the states. - 270

Surcharge on certain taxes and duties for the purpose of the Centre. 271

Taxes leave it and collected by and retained by the State.