

## **Chapter I Finance Article 264 - 290a**

Central and State Taxes List Entries 82 - 92B

Central Taxes Entry List 82 - 92-B & 96, 97

Taxes on income other than agricultural income - 82

Duties of customs including export duties - 83

Duties of excise on tobacco and other goods manufactured or produced in India except— (a) alcoholic liquor's for human consumption; (b) opium, Indian hemp and other narcotics drugs and narcotics, but including medicinal and toilet preparation containing alcohol or any substance included in sub - paragraph (b) of this Entry - 84

Corporation Tax - 85

Taxes on capital values of assets exclusive of agricultural land, of individuals and companies; taxes on the capital of companies - 86

Estate duty in respect of property other than agricultural land - 87

Duties in respect of succession of property other than agricultural land - 88

Terminal taxes on goods or passenger carried by railway, sea or air; taxes on railway fares and freights - 89

Taxes other than stamp duties on transactions in stock exchanges and futures markets- 90

Rates of stamp duty in respect of bills of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, transfer of share, debentures, proxies and receipts- 91

Taxes on the sales or purchase of newspapers and on advertisements published therein- 92

Taxes on the sales or purchase of goods other than newspapers where such sale or purchase takes place in the course of inter-state trade or commerce - 92-A

Taxes on the consignment of goods (whether the consignment is to the person making it or to any other person) where such consignment takes place in the course of inter-state trade or commerce - 92-B

Fees in respect of any of the matters in the Union List, but not including fees taken in any Court, except the Supreme Court - 96

Any other tax not enumerated in List II and III - 97

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Land revenue including its assessment and collection - 45

Taxes on agricultural income- 46

Duties in respect of succession to agriculture land - 47

Estate duty in respect of agriculture land - 48

Taxes on lands and buildings - 49

Taxes on mineral rights subject to any limitations imposed by Parliament by law relating to mineral department - 50

Duties of exercise on the following goods manufactured or produced in the state and countervailing duties at the same or lower rates on similar goods manufactured or produced elsewhere in India: (a) alcoholic liquor for human consumption, (b) Opium, Indian hemp, and other narcotic drugs and narcotics, but not including medicinal and toilet preparations containing alcohol or any substance included in such paragraph (b) of this entry - 51

Taxes on the entry of goods into a local area for consumption, use or sale therein – 52 (Repealed by 101st Amendment Act, 2016)

Taxes on consumption or sale of electricity - 53

Taxes on the sale or purchase of goods other than newspapers, subject to the provisions of entry 92-A of list I - 54

Taxes on advertisements other than those published in newspaper- 55 (Repealed by 101st Amendment Act, 2016)

Taxes on goods and passengers carried by road or on inland waterways - 56

Taxes on vehicles, whether mechanically propelled or not, suitable for use on roads, including tramcars subject to the provisions of entry 35, List III – 57 (concurrent list)

Taxes on animals and boats - 58

Tolls - 59

Taxes on professions, trades, callings and employment- 60

Capitation tax - 61

Taxes on luxuries including taxes on entertainments, amusements, betting and gambling- 62

Rates of stamp duty in respect of documents other than those specified in the provisions of List 1 with regard to rates of stamp duty - 63

Fees in respect of any of the matters in the list, but not including fees taken in any court - 66

Concurrent List Entry List 35, 44, & 47

Principles on which taxes on mechanically propelled vehicles are to be levied - 35

Stamp duties other than duties or fee collected by means of judicial stamps, but not including rates of stamp duty - 44

Fees in respect of any of the matters in the list, but not including fees taken in any court - 47

Residuary Taxes 97

Any other matter not eliminated in List I and List III including any tax not mentioned in either of those List

NOTE: There are more than hundred landmark judgement in the financial relations and taxing structure. Landmark judgements under financial relation between Centre and state are not important unless you are preparing for CA, CS, or Income Tax Officer or any other examinations in similar category.