

THE CONSTITUTION (SIXTH AMENDMENT) ACT, 1956

India

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An Act further to amend the Constitution of India. BE it enacted by Parliament in the Seventh Year of the Republic of India as follows:-

1. Short title.-

This Act may be called the Constitution (Sixth Amendment) Act, 1956.

2. Amendment of the Seventh Schedule.-

In the Seventh Schedule to the Constitution,-(a) in the Union List, after entry 92, the following entry shall be inserted, namely:-

92A. Taxes on the sale or purchase of goods other than newspapers, where such sale or purchase takes place in the course of inter-State trade or commerce; and

(b) in the State List, for entry 54, the following entry shall be substituted, namely:-

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

3. Amendment of article 269.-

In article 269 of the Constitution,-(a) in clause (1), after sub-clause (f), the following sub-clause shall be inserted, namely:- (g) taxes on the sale or purchase of goods other than newspapers, where such sale or purchase takes place in the course of inter-State trade or commerce.; and (b) after clause (2), the following clause shall be inserted, namely:- (3) Parliament may by law formulate principles for determining when a sale or purchase of goods takes place in the course of inter-State trade or

commerce.

4. Amendment of article 286.-

In article 286 of the Constitution, -(a) in clause (1), the Explanation shall be omitted; and (b) for clauses (2) and (3), the following clauses shall be substituted, namely:-(2) Parliament may by law formulate principles for determining when a sale or purchase of goods takes place in any of the ways mentioned in clause (1). (3) Any law of a State shall, in so far as it imposes or authorises the imposition of, a tax on the sale or purchase of goods declared by Parliament by law to be of special importance in inter-State trade or commerce, be subject to such restrictions and conditions in regard to the system of levy, rates and other incidents of the tax as Parliament may by law specify. [The Constitution (Sixth Amendment) Act, 1956, changed Articles 269, 286, and also to the 7th schedule of the Constitution of India. The Bill was then considered and passed by the Lok Sabha on 29 May 1956. It grants Parliament the power to set the criteria for determining when a sale or purchase of goods occurs in the context of interstate trade or commerce. This addition includes a new entry, 92-A, which makes taxation of interstate sales a matter for the Union. As a result, the exclusive legislative and executive power of the Union now extends to include taxes on inter-state sales and purchases of items other than newspapers, which have also been subjected to taxation. Important Verdict: Bengal Immunity Co. Ltd. vs State Of Bihar And Ors, The State Of Bombay And Another vs The United Motors (India) Ltd & Also Refer]