

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA
UNSTARRED QUESTION NO. 3105
TO BE ANSWERED ON FRIDAY, THE 5th JANUARY, 2018
15 PAUSHA, 1939 (SAKA)

Mandi Tax

3105. SHRI SHYAMA CHARAN GUPTA:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government has taken any action to discontinue Mandi Tax in various States/UTs including Uttar Pradesh after the implementation of Goods and Services Tax (GST) on 7 July, 2017 and;
- (b) if so, the details thereof?

ANSWER
MINISTER OF STATE IN MINISTRY OF FINANCE
(SHRI SHIV PRATAP SHUKLA)

(a)&(b) As per the Constitution (One Hundred and First Amendment) Act, 2016, the tax being levied under Entry 52, 54, 55, and 62 of the List-II (State List) in the Seventh Schedule under Article 246 of the Constitution have been subsumed under the Goods and Services Tax (GST) w.e.f. 1st July, 2017. Whether a specific tax imposed by the State Government prior to implementation of GST is subsumed under GST would depend on whether the said tax was imposed under the specific entries of the State List mentioned above.
