

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA

UNSTARRED QUESTION NO. 4653

TO BE ANSWERED ON FRIDAY, THE 23rd MARCH, 2018
2 CHAITRA, 1940(SAKA)

Mandi Tax

4653 : SHRI SHYAMA CHARAN GUPTA:

Will the Minister of **FINANCE** be pleased to state:

- (a) whether any action is being taken to discontinue the Mandi Tax being charged in Uttar Pradesh and other States after the implementation of the Goods and Services Tax in the country; 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 taxes 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.
