

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
LOK SABHA

**UNSTARRED QUESTION No. 322**

TO BE ANSWERED ON MONDAY, JUNE 24, 2019/ASHADHA 3, 1941 (SAKA)

**UNIFORMITY IN STATES AND CENTRAL TAXES**

**†322. SHRI P.P. CHAUDHARY:**

**SHRI RODMAL NAGAR:**

**SHRI DEVJI M. PATEL:**

Will the Minister of FINANCE be pleased to state:

- (a) whether the State and Central tax administrations are administering same type of taxes after the implementation of Goods and Services Tax and if so, the details thereof;
- (b) whether there is a proposal of administrative reforms for bringing uniformity in the structure of both the tax authorities;
- (c) if so, the details of provisions made by the Government in this regard; and
- (d) if not, the intention of the Government in this regard?

**ANSWER**

**MINISTER OF FINANCE (Ms. NIRMALA SITHARAMAN)**

(a) Article 279A(4)(a) of the Constitution of India empowers the Goods and Services Tax Council to make recommendations to the Union and the States on the taxes, cesses and surcharges levied by the Union, the States and the local bodies which may be subsumed in the GST (Goods and Services Tax). Accordingly, various Central taxes and State taxes have been subsumed under GST and both State and Central tax administrations are administering it simultaneously.

However, there are few taxes have not been subsumed under GST. The supply of alcoholic liquor for human consumption is still under the exclusive purview of State tax administration and is taxed under the law of the States. Products such as petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel may be brought under GST at a future date, as may be notified on the basis of the recommendations of the Goods and Services Tax Council. Presently, these products are being taxed under existing tax laws of Centre as well as States.

(b) No Sir.

(c) and (d) Does not arise in view of reply to part (b) above.

\*\*\*\*\*