

Article 32 - Remedies for enforcement of rights conferred by Part III of the Constitution of India

- (1) The right to move the Supreme Court by appropriate proceedings for the enforcement of the rights conferred by this Part is guaranteed.
- (2) The Supreme Court shall have power to issue directions or orders or writs, including writs in the nature of habeas corpus, mandamus, prohibition, quo warrant and certiorari, whichever may be appropriate, for the enforcement of any of the rights conferred by this Part.

Article 32 - Remedies for enforcement of rights conferred by Part III of the Constitution of India

- (3) Without prejudice to the powers conferred on the Supreme Court by clauses (1) and (2), Parliament may by law empower any other court to exercise within the local limits of its jurisdiction all or any of the powers exercisable by the Supreme Court under clause (2).
- (4) The right guaranteed by this article shall not be suspended except as otherwise provided for by this Constitution.

Article 226 - Power of High Courts to issue certain writs

- (1) Notwithstanding anything in article 32 every High Court shall have powers, throughout the territories in relation to which it exercise jurisdiction, to issue to any person or authority, including in appropriate cases, any Government, within those territories directions, orders or writs, including writs in the nature of habeas corpus, mandamus, prohibition, quo warranto and certiorari, or any of them, for the enforcement of any of the rights conferred by Part III and for any other purpose.

Article 226 - Power of High Courts to issue certain writs

- (2) The power conferred by clause (1) to issue directions, orders or writs to any Government, authority or person may also be exercised by any High Court exercising jurisdiction in relation to the territories within which the cause of action, wholly or in part, arises for the exercise of such power, notwithstanding that the seat of such Government or authority or the residence of such person is not within those territories.

Article 226 - Power of High Courts to issue certain writs

- (3) Where any party against whom an interim order, whether by way of injunction or stay or in any other manner, is made on, or in any proceedings relating to, a petition under clause (1), without--
- (a) furnishing to such party copies of such petition and all documents in support of the plea for such interim order; and
- (b) giving such party an opportunity of being heard,

Article 226 - Power of High Courts to issue certain writs

- makes an application to the High Court for the vacation of such order and furnishes a copy of such application to the party in whose favour such order has been made or the counsel of such party, the High Court shall dispose of the application within a period of two weeks from the date on which it is received or from the date on which the copy of such application is so furnished, whichever is later, or where the High Court is closed on the last day of that period, before the expiry of the next day afterwards on which the High Court is open; and if the application is not so disposed of, the interim order shall, on the expiry of that period, or, as the case may be, the expiry of the said next day, stand vacated.

Article 226 - Power of High Courts to issue certain writs

- (4) The power conferred on a High Court by this article shall not be in derogation of the power conferred on the Supreme Court by clause (2) of article 32.

Article 14 - Equality before law

The State shall not deny to any person equality before the law or the equal protection of the laws within the territory of India.

RELEVANT ARTICLES OF THE CONSTITUTION OF INDIA

- Articles 14 - Equality before law
The State shall not deny to any person equality before the law or the equal protection of the laws within the territory of India.
- Article 19(1)(g) - All citizens shall have the right to practise any profession, or to carry on any occupation, trade or business.

RELEVANT ARTICLES OF THE CONSTITUTION OF INDIA

- Article 265 - Taxes not to be imposed save by authority of law;
- Article 300A - Persons not to be deprived of property save by authority of law

RELEVANT ARTICLES OF THE CONSTITUTION OF INDIA

- Article 246A.(1)Notwithstanding anything contained in articles 246 and 254, Parliament, and, subject to clause (2), the Legislature of every State, have power to make laws with respect to goods and services tax imposed by the Union or by such State.
- (2) Parliament has exclusive power to make laws with respect to goods and services tax where the supply of goods, or of services, or both takes place in the course of inter-State trade or commerce.
- Explanation.—The provisions of this article, shall, in respect of goods and services tax referred to in clause (5), of article 279A, take effect from the date recommended by the Goods and Services Tax Council.”

RELEVANT ARTICLES OF THE CONSTITUTION OF INDIA

- 269A. Levy and collection of goods and services tax in course of inter-State trade or commerce.
- (1) Goods and services tax on supplies in the course of inter-State trade or commerce shall be levied and collected by the Government of India and such tax shall be apportioned between the Union and the States in the manner as may be provided by Parliament by law on the recommendations of the Goods and Services Tax Council. Explanation.--For the purposes of this clause, supply of goods, or of services, or both in the course of import into the territory of India shall be deemed to be supply of goods, or of services, or both in the course of inter-State trade or commerce.

RELEVANT ARTICLES OF THE CONSTITUTION OF INDIA

- (2) The amount apportioned to a State under clause (1) shall not form part of the Consolidated Fund of India.
- (3) Where an amount collected as tax levied under clause (1) has been used for payment of the tax levied by a State under article 246A, such amount shall not form part of the Consolidated Fund of India.
- (4) Where an amount collected as tax levied by a State under article 246A has been used for payment of the tax levied under clause (1), such amount shall not form part of the Consolidated Fund of the State.
- (5) Parliament may, by law, formulate the principles for determining the place of supply, and when a supply of goods, or of services, or both takes place in the course of inter-State trade or commerce.

RELEVANT ARTICLES OF THE CONSTITUTION OF INDIA

- Article 279A.
- (1) The President shall, within sixty days from the date of commencement of the Constitution (One Hundred and First Amendment) Act, 2016, by order, constitute a Council to be called the Goods and Services Tax Council.
- (2) The Goods and Services Tax Council shall consist of the following members, namely:—
 - (a) the Union Finance Minister..... Chairperson;
 - (b) the Union Minister of State in charge of Revenue or Finance..... Member;
 - (c) the Minister in charge of Finance or Taxation or any other Minister nominated by each State Government..... Members.

RELEVANT ARTICLES OF THE CONSTITUTION OF INDIA

- Article 279A.
- (3) The Members of the Goods and Services Tax Council referred to in sub-clause (c) of clause (2) shall, as soon as may be, choose one amongst themselves to be the Vice-Chairperson of the Council for such period as they may decide.
- (4) The Goods and Services Tax Council shall make recommendations to the Union and the States on—
 - (a) the taxes, cesses and surcharges levied by the Union, the States and the local bodies which may be subsumed in the goods and services tax;
 - (b) the goods and services that may be subjected to, or exempted from the goods and services tax;

RELEVANT ARTICLES OF THE CONSTITUTION OF INDIA

- (c) model Goods and Services Tax Laws, principles of levy, apportionment of Goods and Services Tax levied on supplies in the course of inter-State trade or commerce under article 269A and the principles that govern the place of supply;
- (d) the threshold limit of turnover below which goods and services may be exempted from goods and services tax;

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- (e) the rates including floor rates with bands of goods and services tax;
- (f) any special rate or rates for a specified period, to raise additional resources during any natural calamity or disaster;
- (g) special provision with respect to the States of Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand; and
- (h) any other matter relating to the goods and services tax, as the Council may decide.

RELEVANT ARTICLES OF THE CONSTITUTION OF INDIA

- (5) The Goods and Services Tax Council shall recommend the date on which the goods and services tax be levied on petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel.
- (6) While discharging the functions conferred by this article, the Goods and Services Tax Council shall be guided by the need for a harmonised structure of goods and services tax and for the development of a harmonised national market for goods and services.

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- (7) One half of the total number of Members of the Goods and Services Tax Council shall constitute the quorum at its meetings.
- (8) The Goods and Services Tax Council shall determine the procedure in the performance of its functions.

RELEVANT ARTICLES OF THE CONSTITUTION OF INDIA

- (9) Every decision of the Goods and Services Tax Council shall be taken at a meeting, by a majority of not less than three-fourths of the weighted votes of the members present and voting, in accordance with the following principles, namely:—
- (a) the vote of the Central Government shall have a weightage of one-third of the total votes cast, and (b) the votes of all the State Governments taken together shall have a weightage of two-thirds of the total votes cast, in that meeting.

RELEVANT ARTICLES OF THE CONSTITUTION OF INDIA

- (10) No act or proceedings of the Goods and Services Tax Council shall be invalid merely by reason of—
- (a) any vacancy in, or any defect in, the constitution of the Council; or
- (b) any defect in the appointment of a person as a member of the Council; or
- (c) any procedural irregularity of the Council not affecting the merits of the case.

RELEVANT ARTICLES OF THE CONSTITUTION OF INDIA

- (11) The Goods and Services Tax Council shall establish a mechanism to adjudicate any dispute — (a) between the Government of India and one or more States; or
- (b) between the Government of India and any State or States on one side and one or more other States on the other side; or
- (c) between two or more States,