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## **NOTIFICATION**

No. H. 12017/55/99-LJD/Pt, the 24th November, 2000. The following Central Act, is hereby published for general information.

R. Lalthazuala,  
Deputy Secretary to the Govt. of Mizoram,  
Law and Judicial Department.

## **THE CONSTITUTION (EIGHTIETH AMENDMENT) ACT, 2000**

### **AN ACT**

further to amend the Constitution of India.

It is enacted by Parliament in the Fifty-first Year of the Republic of India as follows :—

1. This Act may be called the Constitution (Eightieth Amendment) Act, 2000.

Short title.

2. In article 269 of the Constitution, for clauses (1) and (2), the following clauses shall be substituted, namely :—

Amendment of article 269.

(1) Taxes on the sale or purchase of goods and taxes on the consignment of goods shall be levied and collected by the Government of India but shall

be assigned and shall be deemed to have been assigned to the State on or after the 1st day of April, 1996 in the manner provided in clause (2).

Explanation—For the purposes of this clause,—

(a) the expression “taxes on the sale or purchase of goods” shall mean taxes on sale or purchase of goods other than newspapers, where such sale or purchase takes place in the course of inter-State trade or commerce;

(b) the expression “taxes on the consignment of goods” shall mean taxes on the consignment of goods (whether the consignment is to the person making it or to any other person), where such consignment takes place in the course of inter-State trade or commerce.

(2) The net proceeds in any financial year of any such tax, except in so far as those proceeds represent proceeds attributable to Union territories, shall not form part of the Consolidated Fund of India, but shall be assigned to the States within which that tax is leviable in that year, and shall be distributed among those States in accordance with such principles of distribution as may be formulated by Parliament by law.

Substitution of new article for article 270.

3. For article 270 of the Constitution, the following article shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1996, namely :—

Taxes levied and distributed between the Union and the States.

‘270. (1) All taxes and duties referred to in the Union List, except the duties and taxes referred to in articles 268 and 269, respectively, surcharge on taxes and duties referred to in article 271 and any cess levied for specific purposes under any law made by Parliament shall be levied and collected by the Government of India and shall be distributed between the Union and the States in the manner provided in clause (2).

(2) Such percentage, as may be prescribed, of the net proceeds of any such tax or duty in any financial year shall not form part of the Consolidated Fund of India, but shall be assigned to the States within which that tax or duty is leviable in that year, and shall be distributed among those States in such manner and from such time as may be prescribed in the manner provided in clause (3).

(3) In this article, "prescribed" means,—

(i) until a Finance Commission has been constituted, prescribed by the President by order, and

(ii) after a Finance Commission has been constituted, prescribed by the President by order after considering the recommendations of the Finance Commission.'

Omission of  
article 272.

4. (1) Article 272 of the Constitution shall be omitted.

(2) Notwithstanding anything contained in subsection (1), where any sum equivalent to the whole or any part of the net proceeds of the Union duties of excise including additional duties of excise which are levied and collected by the Government of India and which has been distributed as grants-in-aid to the States after the 1st day of April, 1996, but before the commencement of this Act, such sum shall be deemed to have been distributed in accordance with the provisions of article 270, as if article 272 had been omitted with effect from the 1st day of April, 1996.

(3) Any sum equivalent to the whole or any part of the net proceeds of any other tax or duty that has been distributed as grants-in-aid to the States after the 1st day of April, 1996 but before the commencement of this Act shall be deemed to have been distributed in accordance with the provisions of article 270.