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#### **NOTIFICATION**

No. H. 12017/55/2004-LJD/49, the 25th May, 2004. The following Central Act is hereby published for general information.

Date of assent of the Acts - 15th Jan. 2004  
Date of published in Gazette of India - 16th Jan. 2004

Saingura Sailo,  
Deputy Secretary to the Govt. of Mizoram.

**THE CONSTITUTION (EIGHTY-EIGHTH AMENDMENT) ACT, 2003**

**AN**

**ACT**

further to amend the Constitution of India,

BE it enacted by Parliament in the Fifty-fourth Year of the Republic of India as follows :-

1. (1) This Act may be called the Constitution (Eighty-eighth Amendment) Act, 2003. Short title and commencement.  
(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

Insertion of new article 268A. 2. After article 268 of the Constitution, the following article shall be inserted, namely :-

Service tax levied by Union and collected and appropriated by the Union and the States. "268A. (1) Taxes on services shall be levied by the Government of India and such tax shall be collected and appropriated by the Government of India and the States in the manner provided in clause (2).

(2) The proceeds in any financial year of any such tax levied in accordance with the provisions of clause (1) shall be—

(a) collected by the Government of India and the States.

(b) appropriated by the Government of India and the States,

in accordance with such principles of collection and appropriation as may be formulated by Parliament by law."

Amendment of article 270. 3. In article 270 of the Constitution, in clause (1), for the words and figures "articles 268 and 269", the words, figures and letter "articles 268, 268A and 269" shall be substituted.

Amendment of Seventh Schedule. 4. In the Seventh Schedule to the Constitution, in List I—Union List, after entry 92B, the following entry shall be inserted, namely :-

"92C. Taxes on services."

The above Bill has been passed by the Houses of Parliament in accordance with the provisions of article 368 of the Constitution and has also been ratified by the Legislatures of not less than one-half of the States by resolutions to that effect as required under the proviso to clause (2) of the said article.