

Ratan SamalManohar Samal

Advocate Ratan Samal and Advocate Manohar Samal Introduction The source of tax legislation in India can be traced to Article 265 of the Constitution of India which stipulates that no tax shall be levied or collected except by authority of law. The term “levied” used under Article 265 implies that there needs to necessarily be a charging mechanism as well as a mechanism for quantification of tax and the term “collected” used in the Article denotes the mechanism for collection and recovery. During the introduction of the Goods and Services Tax in India, the Constitution (One Hundred and First Amendment) Act, 2016 brought forth Article 246A of the Constitution of India which empowered the Parliament of India and the State Legislatures to formulate laws for the Goods and Services Tax with the vesting of exclusive power of levying and collecting tax on inter- state trade or commerce on the Parliament. In the present article, the authors have explicated t.....