

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE**

**DEPARTMENT OF ECONOMIC AFFAIRS**

**LOK SABHA**

**UNSTARRED QUESTION NO. 2178  
TO BE ANSWERED ON MONDAY 8<sup>th</sup> MARCH, 2021  
[17 PHALGUNA, 1942 (SAKA)]**

**‘Revisiting of Seventh Schedule of Constitution’**

**No. 2178. Shri Syed Imtiaz Jaleel:  
Shri Asaduddin Owaisi:**

Will the Minister of Finance be pleased to state:

- (a) whether the Finance Commission Chairman has called for revisiting of the Seventh Schedule of the Constitution including those related to health, education, infrastructure in view of the changed scenario of priorities and global interdependence;
- (b) if so, the details thereof;
- (c) whether under the said schedule, both Centre and State can make laws on the subjects of concurrent list but Union law will prevail in case of conflict; and if so, the details thereof;
- (d) whether keeping in view the recent conflict between Centre and States, the demand for revisiting schedule is eminent; and
- (e) if so, the steps taken or being taken by the Government in this regard?

**ANSWER**

**THE MINISTER OF STATE IN THE MINISTRY OF FINANCE  
(SHRI ANURAG SINGH THAKUR)**

- (a) & (b) The Fifteenth Finance Commission in para 5.42 (xii) of the Chapter 5 of its main report for 2021-26 has mentioned that “The Union Government may initiate action for Constitutional amendment to effect a change that enables periodic revision of the limits of professions tax upon the recommendations of the President of India, after taking cognisance a recommendation to this effect by the Finance Commission.”
- (c) As per Article 254 of the Constitution following are the provisions in respect of inconsistency between laws made by Parliament and laws made by the Legislatures of States:
  - (1) If any provision of a law made by the Legislature of a State is repugnant to any provision of a law made by Parliament which Parliament is competent to enact, or to any provision of an existing law with respect to one of the matters enumerated in the Concurrent List, then, subject to the provisions of clause (2), the law made by Parliament, whether passed before or after the law made by the Legislature of such

State, or, as the case may be, the existing law, shall prevail and the law made by the Legislature of the State shall, to the extent of the repugnancy, be void.

(2) Where a law made by the Legislature of a State with respect to one of the matters enumerated in the concurrent List contains any provision repugnant to the provisions of an earlier law made by Parliament or an existing law with respect to that matter, then, the law so made by the Legislature of such State shall, if it has been reserved for the consideration of the President and has received his assent, prevail in that State:

Provided that nothing in this clause shall prevent Parliament from enacting at any time any law with respect to the same matter including a law adding to, amending, varying or repealing the law so made by the Legislature of the State.

(d) & (e) No such proposal is under consideration.

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