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Sectional Test on Constitutional Framework of Taxation for CLAT PG

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1. Which constitutional provision embodies the principle “No taxation without authority of law”? a) Article 246

b) Article 265

c) Article 266

d) Article 300A **2. Under the Constitution of India, the power to levy taxes is distributed between the Union and the States through:** a) Article 14

b) Article 245

c) Article 246 read with the Seventh Schedule

d) Article 301 **3. Which of the following taxes can be levied by the State Legislature under the Constitution?** a) Corporation tax

b) Customs duty

c) Taxes on agricultural income

d) Taxes on income other than agricultural income **4. Which of the following taxes falls exclusively within the Union List?** a) Taxes on land and buildings

b) Estate duty on agricultural land

c) Corporation tax

d) Taxes on entertainment **5. The Goods and Services Tax (GST) was introduced in India through which Constitutional Amendment?** a) 99th Constitutional Amendment

b) 100th Constitutional Amendment

c) 101st Constitutional Amendment

d) 102nd Constitutional Amendment **6. Which constitutional provision empowers Parliament and State Legislatures simultaneously to make laws on GST?** a) Article 246A

b) Article 248

c) Article 249

d) Article 254 **7. Under Article 246A, the exclusive power to legislate on GST relating to inter-State trade or commerce is vested in:** a) State Legislatures

b) Parliament

c) GST Council

d) Finance Commission **8. Which constitutional body makes recommendations on GST-related matters?** a) Finance Commission

b) Planning Commission

c) GST Council

d) NITI Aayog **9. The GST Council is constituted under which constitutional provision?** a) Article 279A

b) Article 280

c) Article 265

d) Article 268 **10. Under the Constitution, residuary powers of taxation are vested in:** a) State Legislatures

b) Parliament

c) Finance Commission

d) GST Council **11. Which of the following taxes was subsumed under GST?** a) Customs duty

b) Service tax

c) Income tax

d) Stamp duty **12. Which of the following taxes continues to be outside the GST regime?** a) Central excise duty on petroleum products

b) Value Added Tax on goods

c) Service tax

d) Central sales tax **13. Under Article 269A of the Constitution, GST on inter-State trade is levied and collected by:** a) State Governments

b) Parliament and States jointly

c) Government of India

d) GST Council **14. Which constitutional provision deals with taxes levied by the Union but collected and appropriated by the States?** a) Article 268

b) Article 269

c) Article 270

d) Article 280 **15. Which of the following taxes is levied and collected by the Union but assigned to the States?** a) Customs duty

b) Income tax

c) Taxes on inter-State sale of goods

d) Corporation tax **Answers** (B) (C) (C) (C) (C) (A) (B) (C) (A) (B) (B) (A) (C) (A) (C)