

**Constitution of India - Interpretation of the Entries of the Lists of the Seventh Schedule of the Constitution:**

1. The Entries in the different Lists should be read together without giving a narrow meaning to any of them. The powers of the Union and the State Legislatures are expressed in precise and definite terms. Hence, there can be no broader interpretation given to one Entry than to the other.

Even where an Entry is worded in wide terms, it cannot be so interpreted as to negate or override another Entry or make another Entry meaningless. In case of an apparent conflict between different Entries, it is the duty of the Court to reconcile them in the first instance.

2. In case of an apparent overlapping between two Entries, the doctrine of pith and substance has to be applied to find out the true nature of a legislation and the Entry within which it would fall.

3. Where one Entry is made 'subject to' another Entry, all that it means is that out of the scope of the former Entry, a field of legislation covered by the latter Entry has been reserved to be specially dealt with by the appropriate Legislature.

4. When one item is general and another specific, the latter will exclude the former on a subject of legislation. If, however, they cannot be fairly reconciled, the power enumerated in List II must give way to List I.

5. On a close perusal of the Entries in the three Lists of the Seventh Schedule of the Constitution, it is discerned that the Constitution has divided the topics of legislation into the following three broad categories: (i) Entries enabling laws to be made; (ii) Entries enabling taxes to be imposed; and (iii) Entries enabling fees and stamp duties to be collected. Thus, the entries on levy of taxes are specifically mentioned. Therefore, *per se*, there cannot be a conflict of taxation power of Union and the State. Thus, in substance the taxing power can be derived only from a specific taxing Entry in an appropriate List in the Seventh Schedule. Such a power has to be determined by the nature of the tax and not the measure or machinery set up by the statute.

[\*\*2022 PLRonline 2094 , 2022 SCeJ 0419\*\*](#)

[\*\*STATE OF KARNATAKA v. STATE OF MEGHALAYA , 2022 PLRonline 2094 , 2022 SCeJ 0419\*\*](#)