Article 248
Residuary powers of legislation

(1) Subject to article 246A, Parliament] has exclusive power to make any law with respect to any matter not enumerated in the Concurrent List or State List.

(2) Such power shall include the power of making any law imposing a tax not mentioned in either of those Lists.

Amendment notes

1 Subs. by the Constitution (One Hundred and First Amendment) Act, 2016, s. 3, for "Parliament" (w.e.f. 16-9-2016).