Article 271
Surcharge on certain duties and taxes for purposes of the Union

Notwithstanding anything in articles 269 and 270, Parliament may at any time increase any of the duties or taxes referred to in those articles [1]\except the goods and services tax under [article 246A, by a surcharge for purposes of the Union and the whole proceeds of any such surcharge shall form part of the Consolidated Fund of India.

Amendment notes

1 Ins. by the Constitution (One Hundred and First Amendment) Act, 2016, s. 11 (w.e.f. 16-9-2016).