Article 286
Restrictions as to imposition of tax on the sale or purchase of goods

(1) No law of a State shall impose, or authorise the imposition of, a tax on the supply of goods or of services or both, where such supply takes place
   (a) outside the State; or
   (b) in the course of the import of the goods or services or both into, or export of the goods or services or both out of, the territory of India.

(2) Parliament may by law formulate principles for determining when a supply of goods or of services or both] in any of the ways mentioned in clause (1).

Amendment notes

1 Subs. by the Constitution (One Hundred and First Amendment) Act, 2016, s. 13, (i)(A) for "the sale or purchase of goods where such sale or purchase takes place" (w.e.f. 16-9-2016).
2 Subs. by s. 13 (i)(B), ibid., for "goods" (w.e.f. 16-9-2016).
3 Explanation to cl. (1) omitted by the Constitution (Sixth Amendment) Act, 1956, s. 4 (w.e.f. 11-9-1956).
4 Subs. by s.4, ibid., for cls. (2) and (3) (w.e.f. 11-9-1956).
5 Subs. by the Constitution (One Hundred and First Amendment) Act, 2016, s. 13(ii), for "sale or purchase of goods takes place" (w.e.f. 16-9-2016).
6 Cl. (3) omitted by s. 13 (iii), ibid. (w.e.f. 16-9-2016).