ANNEXURE A

(See footnote 15 under para 1.7 at page 8)

THE DEVOLUTION RULES (Under the GOI Act, 1915)
(Rules under section 45A of the Government of India Act)
No.308-S., dated the 16th December, 1920.

SCHEDULE I

(SEE RULE 3)

Part I – Central Subjects.

1.(a) Defence of India, and all matters connected with His Majesty's Naval, Military, and Air Forces in India, or with His Majesty's Indian Marine Service or with any other force raised in India, other than military and armed police wholly maintained by local Governments.

(b) Naval and military works and cantonments.

2. External relations, including naturalisation and aliens, and pilgrimages beyond India.

3. Relations with States in India.

4. Political charges.

5. Communications to the extent described under the following heads, namely:-

(a) railways and extra-municipal tramways, in so far as they are not classified as provincial subjects under entry 6(d) of Part II of this Schedule;

(b) aircraft and all matters connected therewith; and

(c) inland waterways, to an extent to be declared by rule made by the Governor General in Council or by or under legislation by the Indian legislature.

6. Shipping and navigation, including shipping and navigation or inland waterways in so far as declared to be a central subject in accordance with entry 5(c).

7. Light-houses (including their approaches), beacons, lightships, and buoys.
8. Port quarantine and marine hospitals.

9. Ports declared to be major ports by rule made by the Governor General in Council or by or under legislation by the Indian legislature.

10. Posts, telegraphs and telephones, including wireless installations.

11. Customs, cotton excise duties, income-tax, salt, and other sources of all-India revenues.


13. Public debt of India.


15. The Indian Audit Department and excluded Audit Departments, as defined in rules framed under section 96-D (1) of the Act.

16. Civil law, including laws regarding status, property, civil rights and liabilities, and civil procedure.

17. Commerce, including banking and insurance.

18. Trading companies and other associations.

19. Control of production, supply, and distribution of any articles in respect of which control by a central authority is declared by rule made by the Governor General in Council or by or under legislation by the Indian legislature to be essential in the public interest.

20. Development of industries, in cases where such development by central authority is declared by order of the Governor General in Council, made after consultation with the local Government or local Governments concerned, expedient in the public interest.

21. Control of cultivation and manufacture of opium, and sale of opium for export.

22. Stores and stationery, both imported and indigenous, required for Imperial Departments.
23. Control of petroleum and explosives.


25. Control of mineral development, in so far as such control is reserved to the Governor General in Council under rules made or sanctioned by the Secretary of State, and regulation of mines.


27. Inventions and designs.

28. Copyright.

29. Emigration from, and immigration into, British India, and inter-provincial migration.

30. Criminal law, including criminal procedure.

31. Central police organization.

32. Control of arms and ammunition.

33. Central agencies and institutions for research (including observatories), and for professional or technical training or promotion of special studies.

34. Ecclesiastical administration, including European cemeteries.

35. Survey of India.

36. Archaeology.


38. Meteorology.


40. All-India services.

41. Legislation in regard to any provincial subject, in so far as such subject is in Part II of this Schedule stated to be subject to legislation by the Indian legislature, and any powers relating to such subject reserved by legislation to the Governor General in Council.
42. Territorial changes, other than intra-provincial, and declaration of laws in connection therewith.

43. Regulation of ceremonial, titles, orders, precedence, and civil uniform.

44. Immoveable property acquired by, and maintained at the cost of, the Governor General in Council.

45. The Public Service Commission.

46. All matters expressly excepted by the provisions of Part II of this Schedule, from inclusion among provincial subjects.

47. All other matters not included among provincial subjects under Part II of this Schedule.

Part II - Provincial Subjects.

1. Local self-government, that is to say, matters relating to the constitution and powers of municipal corporations, improvement trusts, district boards, mining boards of health, and other local authorities established in a province for the purpose of local self-government, exclusive of matters arising under the Cantonments Act, 1910; subject to legislation by the Indian legislature as regards—

(a) the powers of such authorities to borrow otherwise than from a provincial government, and

(b) the levying by such authorities of taxation not included in Schedule II to the Scheduled Taxes Rules.

2. Medical administration, including hospitals, dispensaries, and asylums, and provision for medical education.

3. Public health and sanitation and vital statistics; subject to legislation by the Indian legislature in respect to infectious and contagious diseases to such extent as may be declared by any Act of the Indian legislature.

4. Pilgrimages within British India.
5. Education: provided that—
(a) the following subjects shall be excluded, namely:

(i) the Benares Hindu University and such other Universities constituted after the commencement of these rules as may be declared by the Governor General in Council to be central subjects, and

(ii) Chief's Colleges and any institution maintained by the Governor General in Council for the benefit of members of His Majesty's Forces or of other public servants or of the children of such members or servants; and

(b) the following subjects shall be subject to legislation by the Indian legislature, namely:

(i) the control of the establishment and the regulation of the constitutions and functions of Universities constituted after the commencement of these rules, and

(ii) the definition of the jurisdiction of any University outside the province in which it is situated, and

(iii) for a period of five years from the date of the commencement of these rules, the Calcutta University, and the control and organization of secondary education in the Presidency of Bengal.

6. Public works, other than those falling under entry 14 of this Part and included under the following heads, namely:

(a) construction and maintenance of provincial buildings used or intended for any purpose in connection with the administration of the province; and care of historical monuments, with the exception of ancient monuments as defined in section 2(1) of the Ancient Monuments Preservation Act, 1904, which are for the time being declared to be protected monuments under
section 3(1) of that Act; provided that the Governor General in Council may, by notification in the Gazette of India, remove any such monument from the operation of this exception;

(b) roads, bridges, ferries, tunnels, ropeways, and causeways, and other means of communication, subject to such conditions as regards control over construction and maintenance of means of communication declared by the Governor General in Council to be of military importance, and as regards, incidence of special expenditure connected therewith, as the Governor General in Council may prescribe;

c) tramways within municipal areas; and

d) light and feeder railways and extra-municipal tramways, in so far as provision for their construction and management is made by provincial legislation; subject to legislation by the Indian legislature in the case of any such railway or tramway which is in physical connection with a main line or is built on the same gauge as an adjacent main line.

7. Water—supplies, irrigation and canals, drainage and embankments, water storage and water power; subject to legislation by the Indian Legislature with regard to matters of inter-provincial concern or affecting the relations of a province with any other territory.

8. Land revenue administration as described under the following heads, namely,—

(a) assessment and collection of land revenue;

(b) maintenance of land records, survey for revenue purposes, records-of-rights;

(c) laws regarding land tenures, relations of landlords and tenants, collection of rents;

(d) Courts of Wards, incumbered and attached estates;
(e) land improvement and agricultural loans;
(f) colonisation and disposal of Crown lands and alienation of land revenue; and
(g) management of Government estates.


10. Agriculture, including research institutes, experimental and demonstration farms, introduction of improved methods, provision for agricultural education, protection against destructive insects and pests, and prevention of plant diseases; subject to legislation by the Indian Legislature in respect to destructive insects and pests and plant diseases to such extent as may be declared by any Act of the Indian Legislature.

11. Civil Veterinary Department, including provision for veterinary training, improvement of stock, and prevention of animal diseases; subject to Legislation by the Indian Legislature in respect to animal diseases to such extent as may be declared by any Act of the Indian Legislature.

12. Fisheries.

13. Co-operative Societies.

14. Forests, including preservation of game therein and buildings and works executed by the Forest Department; subject to legislation by the Indian Legislature as regards deforestation of reserved forests.

15. Land acquisition; subject to legislation by the Indian Legislature.

16. Excise, that is to say, the control of production, manufacture, possession, transport, purchase, and sale of alcoholic liquor and intoxicating drugs, and the levying of excise duties and licence fees on or in relation to such articles, but excluding, in the case of opium, control of cultivation, manufacture and sale for export.
17. Administration of justice, including constitution, powers, maintenance and organisation of courts of civil and criminal jurisdiction within the province; subject to legislation by the Indian Legislature as regards High Courts, Chief Courts, and Courts of Judicial Commissioners, and any courts of criminal jurisdiction.

18. Provincial law reports.

19. Administrators General and Official Trustees; subject to legislation by the Indian Legislature.

20. Non-judicial stamps, subject to legislation by the Indian Legislature, and judicial stamps, subject to legislation by the Indian Legislature as regards amount of court-fees levied in relation to suits and proceedings in the High Courts under their original jurisdiction.

21. Registration of deeds and documents; subject to legislation by the Indian Legislature.

22. Registration of births, deaths, and marriages; subject to legislation by the Indian Legislature for such classes as the Indian Legislature may determine.

23. Religious and charitable endowments.

24. Development of mineral resources which are Government property, subject to rules made or sanctioned by the Secretary of State, but not including the regulation of mines.

25. Development of industries, including industrial research and technical education.

26. Industrial matters included under the following heads, namely,—

(a) factories;
(b) settlement of labour disputes;
(c) electricity;
(d) boilers;
(e) gas;
(f) smoke nuisances; and
(g) welfare of labour, including provident funds, industrial insurance (general, health and accident), and housing; subject as to heads (a), (b), (c), (d), and (g) to legislation by the Indian Legislature.

27. Stores and stationery, subject, in the case of imported stores and stationery, to such rules as may be prescribed by the Secretary of State in Council.

28. Adulteration of foodstuffs and other articles; subject to legislation by the Indian Legislature as regards import and export trade.

29. Weights and measures; subject to legislation by the Indian Legislature as regards standards.

30. Ports, except such ports as may be declared by rules made by the Governor General in Council or by or under Indian legislation to be major ports.

31. Inland water-ways, including shipping and navigation thereon so far as not declared by the Governor General in Council to be central subjects, but subject as regards inland steam-vessels to legislation by the Indian Legislature.

32. Police, including railway police; subject, in the case of railway police, to such conditions as regards limits of jurisdiction and railway contributions to cost of maintenance as the Governor General in Council may determine.

33. The following miscellaneous matters, namely,—

(a) regulation of betting and gambling;

(b) prevention of cruelty to animals;

(c) protection of wild birds and animals;

(d) control of poisons, subject to legislation by the Indian Legislature;

(e) control of vehicles, subject, in the case of motor vehicles, to legislation by the Indian Legislature as regards licences valid throughout British India; and
(f) control of dramatic performances and cinematographs, subject to legislation by the Indian Legislature in regard to sanction of films for exhibition.

34. Control of newspapers, books and printing presses; subject to legislation by the Indian Legislature.

35. Coroners.

36. Excluded areas.

37. Criminal tribes; subject to legislation by the Indian Legislature.

38. European vagrancy; subject to legislation by the Indian Legislature.

39. Prisons, prisoners (except State prisoners), and reformatories; subject to legislation by the Indian Legislature.

40. Pounds and prevention of cattle trespass.

41. Treasure trove.

42. Libraries (except the Imperial Library) and museums (except the Indian Museum, the Imperial War Museum, and the Victoria Memorial, Calcutta) and Zoological Gardens.

43. Provincial Government Presses.

44. Elections for Indian and provincial Legislatures; subject to rules framed under sections 64(1) and 72A(4) of the Act.

45. Regulation of medical and other professional qualifications and standards; subject to legislation by the Indian Legislature.

46. Local Fund Audit, that is to say, the audit by Government agency of income and expenditure controlled by local bodies.

47. Control, as defined by rule 10, of members of all-India and provincial services serving within the province; and control, subject to legislation by the Indian Legislature, of public services within the province other than all-India services.
48. Sources of provincial revenue, not included under previous heads, whether:

(a) taxes included in the Schedules to the Scheduled Taxes Rules; or

(b) taxes not included in those Schedules, which are imposed by or under provincial legislation which has received the previous sanction of the Governor General.

49. Borrowing of money on the sole credit of the province; subject to the provisions of the Local Government (Borrowing) Rules.

50. Imposition by legislation of punishments by fine, penalty, or imprisonment for enforcing any law of the province relating to any provincial subject; subject to legislation by the Indian Legislature in the case of any subject in respect of which such a limitation is imposed under these rules.

51. Any matter which, though falling within a central subject, is declared by the Governor General in Council to be of a merely local or private nature within the province.

52. x x x x x x x
LIST I (Exclusively Federal)

1. The common defence of India in time of an emergency declared by the Governor General.

2. The raising, maintaining, disciplining and regulating of His Majesty's naval, military and air forces in India and any other armed force raised in India, other than military and armed police maintained by local governments, and armed forces maintained by the Rulers of Indian States.

3. Naval, Military and Air Works.

4. The administration of cantonment areas by organs of local self-government, and the regulation therein of residential accommodation.

5. The employment of the armed forces of His Majesty for the defence of the Provinces against internal disturbance and for the execution and maintenance of the laws of the Federation and the Provinces.

6. (a) Chiefs' Colleges and Educational Institutions for the benefit of past and present members of His Majesty's Forces or of the children of such members.

   (b) The Benares Hindu University and the Aligarh Muslim University.

7. Ecclesiastical affairs including European cemeteries.

8. External Affairs, including International Obligations, subject to previous concurrence of the Units as regards non-federal subjects.

9. Emigration from and immigration into India and inter-provincial migration, including regulation of foreigners in India.
10. Pilgrimages beyond India.

11. Extradition and Fugitive Offenders.

12. (a) Construction of Railways in British India and with the consent of the State, in a State, but excluding light and feeder railways and extra-municipal tramways being wholly within a Province, but not being in physical connection with federal railways.

(b) Regulation of railways in British India and Federal railways in States.

(c) Regulation of other railways in respect of—

(i) Fares.
(ii) Rates.
(iii) Terminals.
(iv) Interchangeability of traffic.
(v) Safety.


14. Inland Waterways, passing through two or more Units.


16. Regulation of fisheries in Indian waters beyond territorial waters.

17. Shipping and Navigation on Inland Waterways as regards mechanically propelled vessels.

18. Lighthouses (including their approaches), beacons, lightships and buoys.

19. Port Quarantine.

20. Ports declared to be Major Ports by or under Federal legislation.

21. Establishment and maintenance of postal, telegraphic, telephone, wireless and other like services, and control of wireless apparatus.
22. Currency, Coinage and Legal Tender.


25. The incorporation and regulation of Banking, Insurance Trading, Financial and other Companies and Corporations.

26. Development of Industries in cases where such development is declared by or under a federal law to be expedient in the public interest.

27. Control of cultivation and manufacture of opium and sale of opium for export.

28. Control of petroleum and explosives.

29. Traffic in arms and ammunition and, in British India, control of arms and ammunition.

30. Copyright, Inventions, Designs, Trademarks and Merchandise Marks.

31. Bankruptcy and Insolvency.

32. Negotiable instruments.

33. Control of motor vehicles as regards licences valid throughout the Federation.

34. The regulation of the import and export of commodities across the customs frontiers of the Federation, including the imposition and administration of duties thereon.

35. Salt.

36. The imposition and regulation of duties of excise but not including duties of excise on alcoholic liquors, drugs or narcotics (other than tobacco).

37. Imposition and administration of taxes on the income or capital of corporations.

38. Geological Survey of India.


40. Meteorology.
41. Census; Statistics for the purposes of the Federation.
42. Central Agencies and Institutes for research.
43. The Imperial Library, Indian Museum, Imperial War Museum, Victoria Memorial, and any other similar Institution controlled and financed by the Federal Government.
44. Pensions payable out of Federal revenues.
45. Federal Services and Federal Public Service Commission
46. Immovable property in possession of the Federal Government.
47. The imposition by legislation of punishment by fine, penalty or imprisonment for enforcing any law made by the Federal Legislature.
48. Matters in respect of which the Act makes provision until the Federal Legislature otherwise provides.
49. Imposition and administration of taxes on income other than agricultural income or the income of corporations, but subject to the power of the Provinces to impose surcharges.
50. The imposition and administration of duties on property passing on death other than land.
51. The imposition and administration of taxes on mineral rights and on personal capital other than land.
52. The imposition and administration of terminal taxes on railway, water or air-borne goods and passengers, and taxes on railway tickets and goods freights.
53. Stamp duties which are the subject of legislation by the Indian Legislature at the date of Federation.
54. The imposition and administration of taxes not otherwise specified in this List or List II, subject to the consent of the Governor-General given in his discretion after consulting Federal and Provincial Ministers or their representatives.
55. Naturalisation and status of aliens.
56. Conduct of elections to the Federal Legislature, including election offences and disputed elections.

57. Standards of weight.

58. All matters arising in Chief Commissioners' Provinces (other than British Baluchistan) not having a legislature.

59. Survey of India.

60. Archaeology.


62. The recognition throughout British India of the laws, the public Acts and records and judicial proceedings of the Provinces.

63. Jurisdiction, powers, and authority of all courts in British India, except the Federal Court and the Supreme Court with respect to the subjects in this list.

64. Matters ancillary and incidental to the subjects specified above.

LIST II (Exclusively Provincial)

1. Local self-government, including matters relating to the constitution and powers of municipal corporations, improvement trusts, district boards, mining settlements and other local authorities in the Province established for the purpose of local self-government and village administration, but not including matters covered by item No.4 in List I.

2. Establishment, maintenance and management of hospitals, asylums, charities and eleemosynary institutions in and for the Province (other than marine hospitals).

3. Public health and sanitation.

4. Pilgrimages other than pilgrimages beyond India.

5. Education other than the Universities and institutions covered by item No.6 in List I.
6. Public Works and buildings in connection with the administration of the Province.

7. Compulsory acquisition of land.

8. Roads, bridges, ferries, tunnels, ropeways, causeways and other means of communication.

9. Construction (query—regulation) and maintenance of light and feeder railways and extra-municipal tramways not being in physical connection with federal railways.

10. Tramways within municipal areas.

11. Water supplies, irrigation and canals, drainage and embankments, water storage and water power.

12. Land Revenue, including—
   (a) assessment and collection of revenue,
   (b) maintenance of land records, survey for revenue purposes and records of rights.

13. Land tenures, title to land and easements.

14. Relations of landlords and tenants and collection of rents.

15. Courts of Wards and encumbered and attached estates.

16. Land improvement and agricultural loans.

17. Colonisation, management and disposal of lands and buildings vested in the Crown for the purposes of the Province.

18. Alienation of land revenue and pensions payable out of Provincial revenues (query—frontier remissions).

19. Pre-emption.

20. Agriculture, including research institutes, experimental and demonstration farms, introduction of improved methods, agricultural education, protection against destructive pests and prevention of plant diseases.

22. Fisheries.

23. Co-operative Societies.

24. Trading, literary, scientific, religious and other Societies and Associations not being incorporated Companies.

25. Forests.

26. Control of production, manufacture, possession, transport, purchase and sale of alcoholic liquors, drugs and narcotics.

27. Imposition and regulation of duties of excise on alcoholic liquors, drugs and narcotics other than tobacco.

28. Administration of justice, including the constitution and organisation of all Courts within the Province, except the Federal Court, the Supreme Court and a High Court, and the maintenance of all Courts within the Province, except the Federal Court and the Supreme Court.

29. Jurisdiction of and procedure in Rent and Revenue Courts.

30. Jurisdiction, powers and authority of all Courts within the Province, except the Federal Court and the Supreme Court, with respect to subjects in this list.


32. Stamp duties not covered by item No. 53 in List I.

33. Registration of deeds and documents other than the compulsory registration of documents affecting immovable property.

34. Registration of births and deaths.

35. Religious and charitable endowments.

36. Mines and the development of mineral resources in the Province, but not including the regulation of the working of mines.

37. Control of the production, supply and distribution of commodities.
38. Development of industries, except in so far as they are covered by Item No. 26 in List I.

39. Factories, except the regulation of the working of factories.

40. Electricity.

41. Boilers.

42. Gas

43. Smoke nuisances.

44. Adulteration of foodstuffs and other articles.

45. Weights and measures, except standards of weight.

46. Trade and Commerce within the Province, except in so far as it is covered by any other subject in these lists.

47. Actionable wrongs arising in the Province.

48. Ports other than Ports declared to be Major Ports by or under a federal law.

49. Inland waterways being wholly within a Province, including shipping and navigation thereon, except as regards mechanically-propelled vessels.

50. Police (including railway and village police), except as regards matters covered by the Code of Criminal Procedure.

51. Betting and gambling.

52. Prevention of cruelty to animals.

53. Protection of wild birds and wild animals.

54. Regulation of motor vehicles, except as regards licences valid throughout the Federation.

55. Regulation of dramatic performances and cinemas.

56. Coroners.

57. Criminal tribes.

58. European vagrancy.

59. Prisons, Reformatories, Borstal Institutions, and other institutions of a like nature.
60. Prisoners.
61. Pounds and the prevention of cattle trespass.
62. Treasure trove.
63. Libraries (except the Imperial Library), Museums (except the Indian Museum, the Imperial War Museum and the Victoria Memorial) and other similar institutions controlled and financed by the Provincial Government.
64. Conduct of elections to the Provincial Legislature, including election offences and disputed elections.
65. Public Services in a Province and Provincial Public Service Commission.
66. The authorisation of surcharges, within such limits as may be prescribed by Order in Council, upon income-tax assessed by the Federal Government upon the income of persons resident in the Province.
67. The raising of provincial revenue—
   (i) from sources and by forms of taxation specified in the Annexure appended to this list and not otherwise provided for by these lists; and
   (ii) by any otherwise unspecified forms of taxation, subject to the consent of the Governor-General given in his discretion after consulting the Federal Ministry and Provincial Ministries or their representatives.
68. Relief of the poor.
69. Health insurance and invalid and old-age pensions.
70. Money-lenders and money-lending.
71. Burials and burial grounds other than European Cemeteries.
72. Imposition by legislation of punishment by fine, penalty or imprisonment for enforcing any law made by the Provincial Legislature.
73. Matters with respect to which the Act makes provision until the Provincial Legislature otherwise provides.

74. The administration and execution of federal laws on the subjects specified in List III, except No. 22.

75. Statistics for provincial purposes.

76. Generally, any matter of a merely local or private nature in the Province not specifically included in this List and not falling within List I or List III, subject to the right of the Governor-General in his discretion to sanction general legislation on that subject.

77. Matters ancillary and incidental to the subjects specified in this list.

ANNEXURE (see item 67)
(Compare Appendix IV of Report of Federal Finance Committee—Cmd. 4069)

1. Revenue from the public domain, including lands, buildings, mines, forests, fisheries, and any other real property belonging to the Province.

2. Revenue from public enterprises such as irrigation, electric power and water supply, markets, slaughter houses, drainage, tolls and ferries, and other undertakings of the Province.

3. Profits from banking and investments, loans and advances and State lotteries.

4. Fines and penalties arising in respect of subjects administered by the Government of the Province.

5. Fees levied in the course of discharging the functions exercised by the Government of the Province and local authorities, such as court fees, including all fees for judicial or quasi-judicial processes, local rates and dues, fees for the registration of vehicles licences to possess firearm and to drive automobiles, licensing of common carriers, fees for the registration of births, deaths and marriages, and of documents.
6. Capitation taxes other than taxes on immigrants.

7. Taxes on land, including death or succession duties in respect of succession to land.

8. Taxes on personal property and circumstance, such as taxes on houses, animals, hearths, windows, vehicles; chaukidari taxes; sumptuary taxes; and taxes on trades, professions and callings.

9. Taxes on employment, such as taxes on menials and domestic servants.

10. Excises on alcoholic liquors, narcotics (other than tobacco) and drugs and taxes on consumption not otherwise provided for, such as cesses on the entry of goods, into a local area, taxes on the sale of commodities and on turnover, and taxes on advertisements.

11. Taxes on agricultural incomes.

12. Stamp duties other than those provided for in List I.

13. Taxes on entertainments and amusements, betting, gambling and private lotteries.

14. Any other receipts accruing in respect of subjects administered by the Province.

LIST III (Concurrent)

1. Jurisdiction, powers and authority of all Courts (except the Federal Court, the Supreme Court and Rent and Revenue Courts) with respect to the subjects in this List.


3. Evidence and Oaths.

4. Marriage and Divorce.

5. Age of majority and custody and guardianship of infant

6. Adoption.
7. Compulsory registration of documents affecting immovable property.

8. The law relating to—
   (a) Wills, intestacy and succession, including all matters now covered by the Indian Succession Act.
   (b) Transfer of property, trusts and trustees, contracts, including partnership, and all matters now covered by the Indian Specific Relief Act.
   (c) Powers of attorney.
   (d) Relations between husband and wife.
   (e) Carriers.
   (f) Innkeepers.
   (g) Arbitration.
   (h) Insurance.

9. Criminal Law including all matters now covered by the Indian Penal Code, but excluding the imposition of punishment by fine, penalty or imprisonment for enforcing a law on a subject which is within the exclusive competence of the Federal legislature or a Provincial legislature.


11. Control of newspapers, books and printing presses.

12. Lunacy, but not including Lunatic Asylums.

13. Regulation of the working of Mines but not including mineral development.

14. Regulation of the working of factories.

15. Employer’s liability and Workmen’s compensation.

16. Trade Unions.

17. Welfare of labour including provident funds and industrial insurance.

18. Labour disputes.

19. Poisons and dangerous drugs.
20. The recovery in a Province of public demands (including arrears of land revenue and sums recoverable as such) arising in another Province.

21. Regulation of medical and other professional qualifications.

22. Ancient and historical monuments including administration thereof.

23. Matters ancillary and incidental to the subjects specified in this list.

NOTE: The word 'now' in Nos. 2, 8, 9 and 10 is intended to refer to the date on which the list takes effect.
Extent of Federal and Provincial laws

99.—(1) Subject to the provisions of this Act, the Federal Legislature may make laws for the whole or any part of British India or for any Federated State, and a Provincial Legislature may make laws for the Province or for any part thereof.

(2) Without prejudice to the generality of the powers conferred by the preceding subsection, no Federal law shall, on the ground that it would have extra territorial operation, be deemed to be invalid in so far as it applies—

(a) to British subjects and servants of the Crown in any part of India; or

(b) to British subjects who are domiciled in any part of India wherever they may be; or

(c) to, or to persons on, ships or aircraft registered in British India or any Federated State wherever they may be; or

(d) in the case of a law with respect to a matter accepted in the Instrument of Accession of a Federated State as a matter with respect to which the Federal Legislature may make laws for that State, to subjects of that State wherever they may be; or

(e) in the case of a law for the regulation or discipline of any naval, military, or air force raised in British India, to members of, and persons attached to, employed with or following, that force, wherever they may be.
Subject matter of Federal and Provincial laws

100.-(1) Notwithstanding anything in the two next succeeding subsections, the Federal Legislature has, and a Provincial Legislature has not, power to make laws with respect to any of the matters enumerated in List I in the Seventh Schedule to this Act (hereinafter called the "Federal Legislative List").

(2) Notwithstanding anything in the next succeeding subsection, the Federal Legislature, and, subject to the preceding subsection, a Provincial Legislature also, have power to make laws with respect to any of the matters enumerated in List III in the said Schedule (hereinafter called the "Concurrent Legislative List").

(3) Subject to the two preceding subsections, the Provincial Legislature has, and the Federal Legislature has not, power to make laws for a Province or any part thereof with respect to any of the matters enumerated in List II in the said Schedule (hereinafter called the "Provincial Legislative List").

(4) The Federal Legislature has power to make laws with respect to matters enumerated in the Provincial Legislative List except for a Province or any part thereof.

Extent of power to legislate for States

101. Nothing in this Act shall be construed as empowering the Federal Legislature to make laws for a Federated State otherwise than in accordance with the Instrument of Accession of that State and any limitations contained therein.

Power of Federal Legislature to legislate if an emergency is proclaimed

102.-(1) Notwithstanding anything in the preceding sections of this chapter, the Federal Legislature shall, if the Governor-General has in his discretion declared by Proclamation (in this Act referred to as a "Proclamation of
Indian law, the Naval Discipline Act as so applied shall have effect as if references therein to His Majesty's navy and His Majesty's ships included references to His Majesty's Indian navy and the ships thereof, subject however—

(a) in the application of the said Act to the forces and ships of the Indian navy and to the trial by court martial of officers and men belonging thereto, to such modifications and adaptations, if any, as may be, or may have been, made by the Act of the Federal or Indian Legislature to adapt the said Act to the circumstances of India, including such adaptations as may be, or may have been, so made for the purpose of authorising or requiring anything which under the said Act is to be done by or to the Admiralty, or the Secretary of the Admiralty, to be done by or to the Governor-General, or some person authorised to act on his behalf; and

(b) in the application of the said Act to the forces and ships of His Majesty's navy other than those of the Indian navy, to such modifications and adaptations as may be made, or may have been made under section sixty-six of the Government of India Act, by His Majesty in Council for the purpose of regulating the relations of those forces and ships to the forces and the ships of the Indian navy.

(2) Notwithstanding anything in this Act or in any Act of any Legislature in India, where any forces and ships of the Indian navy have been placed at the disposal of the Admiralty, the Naval Discipline Act shall have effect as if references therein to His Majesty's navy and His Majesty's ships included references to His Majesty's Indian navy and the ships thereof, without any such modifications or adaptations as aforesaid.
Provisions as to legislation for giving effect to international agreements

106.- (1) The Federal Legislature shall not by reason only of the entry in the Federal Legislative List relating to the implementing of treaties and agreements with other countries have power to make any law for any Province except with the previous consent of the Governor, or for a Federated State except with the previous consent of the Ruler thereof.

(2) So much of any law as is valid only by virtue of any such entry as aforesaid may be repealed by the Federal Legislature and may, on the treaty or agreement in question ceasing to have effect, be repealed as respects any Province or State by a law of that Province or State.

(3) Nothing in this section applies in relation to any law which the Federal Legislature has power to make for a Province or, as the case may be, a Federated State, by virtue of any other entry in the Federal or the Concurrent Legislative List as well as by virtue of the said entry.

Inconsistency between Federal laws and Provincial, or State, laws

107.- (1) If any provision of a Provincial law is repugnant to any provision of a Federal law which the Federal Legislature is competent to enact or to any provision of an existing Indian law with respect to one of the matters enumerated in the Concurrent Legislative List, then, subject to the provisions of this section, the Federal law, whether passed before or after the Provincial law, or, as the case may be, the existing Indian law, shall prevail and the Provincial law shall, to the extent of the repugnancy, be void.

(2) Where a Provincial law with respect to one of the matters enumerated in the Concurrent Legislative List contains any provision repugnant to the provisions of an earlier Federal law or an existing Indian law with respect to that
matter, then, if the Provincial law, having been reserved for the consideration of the Governor-General or for the signification of His Majesty's pleasure, has received the assent of the Governor-General or of His Majesty, the Provincial law shall in that Province prevail, but nevertheless the Federal Legislature may at any time enact further legislation with respect to the same matter:

Provided that no Bill or amendment for making any provision repugnant to any Provincial law, which, having been so reserved, has received the assent of the Governor-General or of His Majesty, shall be introduced or moved in either Chamber of the Federal Legislature without the previous sanction of the Governor-General in his discretion.

(3) If any provision of a law of a Federated State is repugnant to a Federal law which extends to that State, the Federal law, whether passed before or after the law of the State, shall prevail and the law of the State shall, to the extent of the repugnancy, be void.

SEVENTH SCHEDULE

LEGISLATIVE LISTS

LIST I

FEDERAL LEGISLATIVE LIST

1. His Majesty's naval, military and air forces borne on the Indian establishment and any other armed force raised in India by the Crown, not being forces raised for employment in Indian States or military or armed police maintained by Provincial Governments; any armed forces which are not forces of His Majesty, but are attached to or operating with any of His Majesty's naval, military or air forces borne on the Indian establishment; central intelligence bureau; preventive detention in British India for reasons of State connected with defence, external affairs, or the discharge of the functions of the Crown in its relations with Indian States.
2. Naval, military and air force works; local self-government in cantonment areas (not being cantonment areas of Indian State troops), the regulation of house accommodation in such areas, and, within British India, the delimitation of such areas.

3. External affairs; the implementing of treaties and agreements with other countries; extradition, including the surrender of criminals and accused persons to parts of His Majesty's dominions outside India.

4. Ecclesiastical affairs, including European cemeteries.

5. Currency, coinage and legal tender.

6. Public debt of the Federation.

7. Posts and telegraphs, including telephones, wireless, broadcasting, and other like forms of communication; Post Office Savings Bank.


9. Federal pensions, that is to say, pensions payable by the Federation or out of Federal revenues.

10. Works, lands and buildings vested in, or in the possession of, His Majesty for the purposes of the Federation (not being naval, military or air force works), but, as regards property situate in a Province, subject always to Provincial legislation, save in so far as Federal law otherwise provides, and, as regards property in a Federated State held by virtue of any lease or agreement with that State, subject to the terms of that lease or agreement.

11. The Imperial Library, the Indian Museum, the Imperial War Museum, the Victoria Memorial, and any similar institution controlled or financed by the Federation.

12. Federal agencies and institutes for the following purposes, that is to say, for research, for professional or technical training, or for the promotion of special studies.
13. The Benares Hindu University and the Aligarh Muslim University.

14. The Survey of India, the Geological, Botanical and Zoological Surveys of India; Federal meteorological organisations.

15. Ancient and historical monuments; archaeological sites and remains.


17. Admission into, and emigration and expulsion from, India, including in relation thereto the regulation of the movements in India of persons who are not British subjects domiciled in India, subjects of any Federated State, or British subjects domiciled in the United Kingdom; pilgrimages to places beyond India.

18. Port quarantine; seamen's and marine hospitals, and hospitals connected with port quarantine.

19. Import and export across customs frontiers as defined by the Federal Government.

20. Federal railways; the regulation of all railways other than minor railways in respect of safety, maximum and minimum rates and fares, station and service terminal charges, interchange of traffic and the responsibility of railway administrations as carriers of goods and passengers; the regulation of minor railways in respect of safety and the responsibility of the administrations of such railways as carriers of goods and passengers.

21. Maritime shipping and navigation, including shipping and navigation on tidal waters; Admiralty jurisdiction.

22. Major ports, that is to say, the declaration and delimitation of such ports, and the constitution and powers of Port Authorities therein.

23. Fishing and fisheries beyond territorial waters.
24. Aircraft and air navigation; the provision of aerodromes; regulation and organisation of air traffic and of aerodromes.

25. Lighthouses, including lightships, beacons and other provision for the safety of shipping and aircraft.

26. Carriage of passengers and goods by sea or by air.

27. Copyright, inventions, designs, trademarks and merchandise marks.

28. Cheques, bills of exchange, promissory notes and other like instruments.

29. Arms; firearms; ammunition.

30. Explosives.

31. Opium, so far as regards cultivation and manufacture, or sale for export.

32. Petroleum and other liquids and substances declared by Federal law to be dangerously inflammable, so far as regards possession, storage and transport.

33. Corporations, that is to say, the incorporation, regulation and winding-up of trading corporations, including banking, insurance and financial corporations, but not including corporations owned or controlled by a Federated State and carrying on business only within that State or co-operative societies, and of corporations, whether trading or not, with objects not confined to one unit.

34. Development of industries, where development under Federal control is declared by Federal law to be expedient in the public interest.

35. Regulation of labour and safety in mines and oilfields.

36. Regulation of mines and oilfields and mineral development to the extent to which such regulation and development under Federal control is declared by Federal law to be expedient in the public interest.
37. The law of insurance, except as respects insurance undertaken by a Federated State, and the regulation of the conduct of insurance business, except as respects business undertaken by a Federated State; Government insurance, except so far as undertaken by a Federated State, or, by virtue of any entry in the Provincial Legislative List or the Concurrent Legislative List, by a Province.

38. Banking, that is to say, the conduct of banking business by corporations other than corporations owned or controlled by a Federated State and carrying on business only within that State.

39. Extension of the powers and jurisdiction of members of a police force belonging to any part of British India to any area in another Governor's Province or Chief Commissioner's Province, but not so as to enable the police of one part to exercise powers and jurisdiction elsewhere without the consent of the Government of the Province or the Chief Commissioner, as the case may be; extension of the powers and jurisdiction of members of a police force belonging to any unit to railway areas outside that unit.

40. Elections to the Federal Legislature, subject to the provisions of this Act and of any Order in Council made thereunder.

41. The salaries of the Federal Ministers, of the President and Vice-President of the Council of State and of the Speaker and Deputy Speaker of the Federal Assembly; the salaries, allowances and privileges of the members of the Federal Legislature; and, to such extent as is expressly authorised by Part II of this Act, the punishment of persons who refuse to give evidence or produce documents before Committees of the Legislature.

42. Offences against laws with respect to any of the matters in this list.
43. Inquiries and statistics for the purposes of any of the matters in this list.

44. Duties of customs, including export duties.

45. Duties of excise on tobacco and other goods manufactured or produced in India except—
   (a) alcoholic liquors for human consumption;
   (b) opium, Indian hemp and other narcotic drugs and narcotics; non-narcotic drugs;
   (c) medicinal and toilet preparations containing alcohol, or any substance included in sub-paragraph (b) of this entry.

46. Corporation tax.

47. Salt.

48. State lotteries.

49. Naturalisation.

50. Migration within India from or into a Governor's Province or a Chief Commissioner's Province.

51. Establishment of standards of weight.

52. Ranchi European Mental Hospital.

53. Jurisdiction and powers of all courts, except the Federal Court, with respect to any of the matters in this list and, to such extent as is expressly authorised by Part IX of this Act, the enlargement of the appellate jurisdiction of the Federal Court, and the conferring thereon of supplemental powers.

54. Taxes on income other than agricultural income.

55. Taxes on the capital value of the assets, exclusive of agricultural land, of individuals and companies; taxes on the capital of companies.

56. Duties in respect of succession to property other than agricultural land.
57. The rates of stamp duty in respect of bills of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, proxies and receipts.

58. Terminal taxes on goods or passengers carried by railway or air; taxes on railway fares and freights.

59. Fees in respect of any of the matters in this list, but not including fees taken in any Court.

LIST II
PROVINCIAL LEGISLATIVE LIST

1. Public order (but not including the use of His Majesty's naval, military or air forces in aid of the civil power); the administration of justice; constitution and organisation of all courts, except the Federal Court, and fees taken therein; preventive detention for reasons connected with the maintenance of public order; persons subjected to such detention.

2. Jurisdiction and powers of all courts except the Federal Court, with respect to any of the matters in this list; procedure in Rent and Revenue Courts.

3. Police, including railway and village police.

4. Prisons, reformatories, Borstal institutions and other institutions of a like nature, and persons detained therein; arrangements with other units for the use of prisons and other institutions.

5. Public debt of the Province.

6. Provincial Public Services and Provincial Public Service Commissions.

7. Provincial pensions, that is to say, pensions payable by the Province or out of Provincial revenues.

8. Works, lands and buildings vested in or in the possession of His Majesty for the purposes of the Province.

10. Libraries, museums and other similar institutions controlled or financed by the Province.

11. Elections to the Provincial Legislature, subject to the provisions of this Act and of any Order in Council made thereunder.

12. The salaries of the Provincial Ministers, of the Speaker and Deputy Speaker of the Legislative Assembly, and, if there is a Legislative Council, of the President and Deputy President thereof; the salaries, allowances and privileges of the members of the Provincial Legislature; and, to such extent as is expressly authorised by Part III of this Act, the punishment of persons who refuse to give evidence or produce documents before Committees of the Provincial Legislature.

13. Local government, that is to say, the constitution and powers of municipal corporations, improvement trusts, district boards, mining settlement authorities and other local authorities for the purpose of local self-government or village administration.

14. Public health and sanitation; hospitals and dispensaries; registration of births and deaths.

15. Pilgrimages, other than pilgrimages to places beyond India.

16. Burials and burial grounds.

17. Education.

18. Communications, that is to say, roads, bridges, ferries, and other means of communication not specified in List I; minor railways subject to the provisions of List I with respect to such railways; municipal tramways; ropeways; inland waterways and traffic thereon subject to the provisions of List III with regard to such waterways; ports, subject to the provisions in List I with regard to major ports; vehicles other than mechanically propelled vehicles.
19. Water, that is to say, water supplies, irrigation and canals, drainage and embankments, water storage and water power.

20. Agriculture, including agricultural education and research, protection against pests and prevention of plant diseases; improvement of stock and prevention of animal diseases; veterinary training and practice; pounds and the prevention of cattle trespass.

21. Land, that is to say, rights in or over land, land tenures, including the relation of landlord and tenant, and the collection of rents; transfer, alienation and devolution of agricultural land; land improvement and agricultural loans; colonization; Courts of Wards; encumbered and attached estates; treasure trove.

22. Forests.

23. Regulation of mines and oilfields and mineral development subject to the provisions of List I with respect to regulation and development under Federal control.

24. Fisheries.

25. Protection of wild birds and wild animals.


27. Trade and commerce within the Province; markets and fairs; money lending and money lenders.

28. Inns and innkeepers.

29. Production, supply and distribution of goods; development of industries, subject to the provisions in List I with respect to the development of certain industries under Federal control.

30. Adulteration of foodstuffs and other goods; weights and measures.

31. Intoxicating liquors and narcotic drugs, that is to say, the production, manufacture, possession, transport,
purchase and sale of intoxicating liquors, opium and other
narcotic drugs, but subject, as respects opium, to the
provisions of List I and, as respects poisons and dangerous
drugs, to the provisions of List III.

32. Relief of the poor; unemployment.

33. The incorporation, regulation, and winding-up of
corporations other than corporations specified in List I;
unincorporated trading, literary, scientific, religious and
other societies and associations; co-operative societies.

34. Charities and charitable institutions; charitable
and religious endowments.

35. Theatres, dramatic performances and cinemas, but
not including the sanction of cinematograph films for
exhibition.

36. Betting and gambling.

37. Offences against laws with respect of any of the
matters in this list.

38. Inquiries and statistics for the purpose of any of
the matters in this list.

39. Land revenue, including the assessment and collection
of revenue, the maintenance of land records, survey for
revenue purposes and records of rights, and alienation of
revenue.

40. Duties of excise on the following goods manufactured
or produced in the Province and countervailing duties at
the same or lower rates on similar goods manufactured or
produced elsewhere in India—

(a) alcoholic liquors for human consumption;

(b) opium, Indian hemp and other narcotic drugs and
narcotics; non-narcotic drugs;

(c) medicinal and toilet preparations containing
alcohol or any substance included in sub-paragraph
(b) of this entry.
41. Taxes on agricultural income.
42. Taxes on lands and buildings, hearths and windows.
43. Duties in respect of succession to agricultural land.
44. Taxes on mineral rights, subject to any limitations imposed by any Act of the Federal Legislature relating to mineral development.
45. Capitation taxes.
46. Taxes on professions, trades, callings and employments.
47. Taxes on animals and boats.
48. Taxes on the sale of goods and on advertisements.
49. Cesses on the entry of goods into a local area for consumption, use or sale therein.
50. Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling.
51. The rates of stamp duty in respect of documents other than those specified in the provisions of List I with regard to rates of stamp duty.
52. Dues on passengers and goods carried on inland waterways.
53. Tolls.
54. Fees in respect of any of the matters in this list, but not including fees taken in any Court.

LIST III
CONCURRENT LEGISLATIVE LIST
PART I

1. Criminal law, including all matters included in the Indian Penal Code at the date of the passing of this Act, but excluding offences against laws with respect to any of the matters specified in List I or List II and excluding the
use of His Majesty's naval, military and air forces in aid of the civil power.

2. Criminal Procedure, including all matters included in the Code of Criminal Procedure at the date of the passing of this Act.

3. Removal of prisoners and accused persons from one unit to another unit.

4. Civil Procedure, including the law of Limitation and all matters included in the Code of Civil Procedure at the date of the passing of this Act; the recovery in a Governor's Province or a Chief Commissioner's Province of claims in respect of taxes and other public demands, including arrears of land revenue and sums recoverable as such, arising outside that Province.

5. Evidence and oaths; recognition of laws, public acts and records and judicial proceedings.

6. Marriage and divorce; infants and minors; adoption.

7. Wills, intestacy, and succession, save as regards agricultural land.

8. Transfer of property other than agricultural land; registration of deeds and documents.


10. Contracts, including partnership, agency, contracts of carriage, and other special forms of contract, but not including contracts relating to agricultural land.

11. Arbitration.

12. Bankruptcy and insolvency; administrators-general and official trustees.

13. Stamp duties other than duties or fees collected by means of judicial stamps, but not including rates of stamp duty.
14. Actionable wrongs, save in so far as included in laws with respect to any of the matters specified in List I or List II.

15. Jurisdiction and powers of all courts, except the Federal Court, with respect to any of the matters in this list.

16. Legal, medical and other professions.

17. Newspapers, books and printing presses.

18. Lunacy and mental deficiency, including places for the reception or treatment of lunatics and mental defectives.

19. Poisons and dangerous drugs.


22. Prevention of cruelty to animals.

23. European vagrancy; criminal tribes.

24. Inquiries and statistics for the purpose of any of the matters in this Part of this List.

25. Fees in respect of any of the matters in this Part of this List, but not including fees taken in any Court.

PART II

26. Factories.

27. Welfare of labour; conditions of labour; provident funds; employers' liability and workmen's compensation; health insurance, including invalidity pensions; old age pensions.

28. Unemployment insurance.

29. Trade unions; industrial and labour disputes.

30. The prevention of the extension from one unit to another of infectious or contagious diseases or pests affecting men, animals or plants.
31. Electricity.

32. Shipping and navigation on inland waterways as regards mechanically propelled vessels, and the rule of the road on such waterways; carriage of passengers and goods on inland waterways.

33. The sanctioning of cinematograph films for exhibition.

34. Persons subjected to preventive detention under Federal authority.

35. Inquiries and statistics for the purpose of any of the matters in this Part of this List.

36. Fees in respect of any of the matters in this Part of this List, but not including fees taken in any Court.

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