



# REPORT

INTERNATIONAL CONFERENCE ON

# FISCAL FEDERALISM

WITH SPECIAL REFERENCE TO

# INDIAN CONSTITUTION

27 & 28 SEPTEMBER 2024



**B. S. Abdur Rahman Crescent Institute Of  
Science And Technology**

Grand Southern Trunk Rd, Vandalur, Tamil Nadu 600048

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# OVERVIEW



International Conference on Fiscal Federalism with special reference to Indian constitution held on September 27-28, 2024, at Crescent School of Law, B. S. Abdur Rahman Crescent Institute Of Science And Technology, Chennai, successfully brought together experts, scholars, and students to discuss the evolution and future of fiscal relations under the Indian Constitution.



The event featured insightful keynote speeches, panel discussions, and presentation on critical issues such as the impact of GST, Union-State financial relations, and disaster management.

Participants engaged in lively discussions on India's federal system, comparing it with other global systems, and explored the need for greater fiscal autonomy for states. The conference also provided networking opportunities and featured research paper presentations, with select papers to be published for policy reference. Overall, the event was a significant platform for fostering dialogue on fiscal governance and federalism.

# PRE- EVENT PREPARATION



Pre-event preparation is a crucial step in ensuring the success of any event. It involves planning and organizing all the necessary aspects before the event occurs. The pre-event preparation of the awe-inspiring international Conference involved the following steps.

## Budget Preparation

A comprehensive budget was meticulously prepared, taking into account the estimated number of attendees, logistical requirements, and the resources needed for the smooth conduct of the event. This included detailed allocations for venue arrangements, technical support, refreshments, printed materials, and honorariums for guest speakers. Every aspect was carefully considered to ensure that the event would be both financially feasible and of the highest quality.



Once finalized, the budget was submitted to the relevant authorities for review and approval. This step was crucial to ensure transparency and proper allocation of funds before moving forward with the execution of the event. Approval of the budget not only marked a key milestone in the planning process but also gave the organizers the green light to proceed with confidence, knowing that all necessary provisions were in place to ensure the success of the conference.

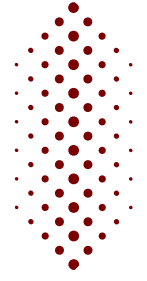
# FORMATION OF COMMITTEES



Once the budget was approved, committees were formed. The committees were composed of faculty coordinators, student coordinators, and volunteers. The faculty coordinators oversee the entire event, while the student coordinators were responsible for specific areas, such as logistics, marketing, and program planning.

Organizing committee	Session Management Committee	Technical Support Committee
Registration Committee	Transportation & Accommodation Committee	Purchase & Inventory Committee
Guest Committee	Food & Refreshment Committee	Outreach Committee
Hospitality Committee	Event Reporting Committee	Accounts Committee
Stage Management Committee	Digital Documentation Committee	Discipline Committee

# MARKETING OF THE EVENT



The International Conference is not merely a routine event, but an invaluable platform for presenters to articulate their thoughts, showcase their research skills, and most importantly, for students to broaden their knowledge. Recognizing the significance of ensuring student awareness of the event, the marketing campaign commenced on September 11th. The campaign began by distributing the event brochure and registration link to students. Subsequently, student coordinators proactively visited each class to provide a comprehensive introduction to the forthcoming competition. This strategic approach was aimed at informing the student body about the event's nature and schedule.



The marketing efforts were further amplified through social media platforms, where vital information, such as the competition date, abstract submission deadline, and the final registration deadline of 12/09/2024, 11:59 PM, was disseminated. The registration deadline was later extended to 13/09/24 3:00 PM. This marketing campaign ensured that potential participants were thoroughly informed and well-prepared for the upcoming event.

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## Registration Desk

The registration desk opened for participants from 8:30 AM to 9:30 AM, during which our dedicated team of registration committee volunteers warmly welcomed and meticulously verified participants arriving from all corners of India. With a friendly smile and an efficient process, they ensured a smooth start to the event, setting a positive tone for the day ahead.



Their dedicated efforts played a crucial role in smoothly managing the influx of attendees, ensuring that the registration process was seamless and well-organized. They paid attention to every detail, making sure that each participant was welcomed warmly and felt appreciated. By doing so, they fostered an inclusive environment, allowing attendees to feel comfortable and ready to fully participate in the event's activities, thereby enhancing the overall experience for everyone involved. Their contribution was key to maintaining the professional tone and smooth flow of the event from the very beginning.

# INAUGURATION



The inauguration ceremony for the event was held on 27th September, from 10:00 AM to 12:00 PM in the Auditorium of B. S. Abdur Rahman Crescent Institute Of Science And Technology. The program commenced with a Qirath performed by the students of Crescent School of Law (CSL), followed by the recital of the Tamil Thai Vazhthu, also by the students of CSL.

The event was officially opened with a Welcome Address delivered by Prof. (Dr.) C. Chockalingam, Dean of Crescent School of Law and convener of this conference, warmly greeted the distinguished guests, faculty, and participants. Following the welcome, the Presidential Address was given by Prof. (Dr.) T. Murugesan, Vice Chancellor of BSACIST. He spoke about the significance of the event and the role of law education in shaping future leaders.



The Felicitation Address was presented by two esteemed dignitaries:

- Prof. (Dr.) N. Thajuddin, Pro-Vice Chancellor of BSACIST
- Prof. (Dr.) N. Raja Hussain, Registrar of BSACIST

Both speakers expressed their appreciation for the event and conveyed their best wishes for its success.

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The inaugural address by Chief Guest Col. Prof. (Dr.) N. S. Santhosh Kumar, Vice Chancellor of Tamil Nadu Dr. Ambedkar Law University, praised GST as a bold step towards fiscal federalism in India, emphasizing the nation's cooperative and collaborative federalism. He also pointed out the vertical imbalance where the Union holds a larger share of revenues, while states, responsible for critical areas like health, education, and infrastructure, struggle with limited fiscal autonomy.

In the keynote address, Guest of Honor Prof. (Dr.) V. Vijayakumar, former Vice Chancellor of National Law University, Bhopal, discussed state autonomy in the context of globalization, quoting philosopher Thomas Hill Green on the protection of rights through duty. He referred to Schedule 7 List 2 Entry 5 and Article 243, which empowers states to manage local bodies. While these bodies were once revenue-generating, they are not properly constituted today. He argued that fiscal federalism should extend revenue sharing beyond the Union and states to include local self-governments.



Prof. (Dr.) A. Vijayalakshmi Ramalingam, Coordinator of this international conference, delivered a heartfelt Vote of Thanks, expressing gratitude to the dignitaries, participants, and organizing committee members. She highlighted the collective effort behind the event's success and acknowledged everyone's contributions. The inauguration set a strong tone of academic excellence, collaboration, and insightful discussions, laying the foundation for a productive and enriching conference ahead.

# DAY 1



## SESSION-1

The first session started at 12:45 PM on 27th of September. The session focused on the topic "Impact of GST on Federalism and Fiscal Autonomy". The session was split into two separate sessions that took place simultaneously.



The session 1 (A) was held in the Auditorium of B. S. Abdur Rahman Crescent Institute Of Science And Technology and featured eminent resource persons, who served as judges responsible for evaluating the papers presented by participants. The panel of judges included:-

Prof. (Dr.) A. David Ambrose – Former Head, Department of Legal Studies, University of Madras

Prof. (Dr.) Gowri Ramesh – Registrar, Tamil Nadu Dr. Ambedkar Law University, Chennai

Prof. (Dr.) S.M. Balakrishnan – Registrar, Tamil Nadu National Law University, Trichy

Session 1 (B) was held in the Seminar Hall - 1 and featured :

Prof. (Dr.) A. Vijayalakshmi Ramalingam – Coordinator, Crescent School of Law

Dr. Mujahid Ul Islam – Associate Professor, Tamil Nadu Dr. Ambedkar Law University

Dr. Aamir Majeed Parray , Assistant professor , Crescent School of Law.

as the resource persons.

# Contd...

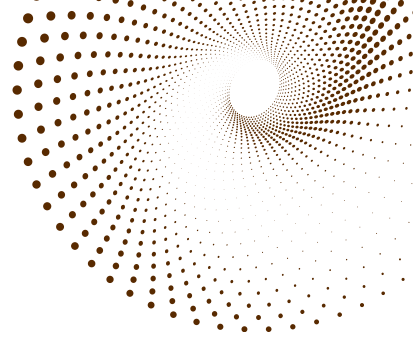


Numerous participants presented papers on the topic, each exploring the significant impact of the Goods and Services Tax (GST) on federalism and fiscal autonomy in India. The presentations delved into the ways GST has reshaped the financial landscape between the central and state governments, affecting their fiscal independence and decision-making powers. Participants highlighted both the challenges and potential benefits of GST in maintaining the balance of power within the federal structure of the country.

The resource persons provided insightful feedback and evaluated the papers, facilitating a meaningful discourse on this critical issue. The session ended at 1:30 PM and a lunch break was given.



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## Session 2

The second session was again split into 2 sessions in the same manner and venues. This session focused on the topic "disaster management and federalism.". The session earned active participation with enthusiastic participants and insightful resource persons who served as judges to evaluate the papers presented by the participants. The panel of judges includes;

Prof. (Dr.) G.B. Reddy, Senior Professor of Law, Osmania University.

Dr. G. Rajasekar-Head, Department of Legal Studies, University of Madras .

Dr. Narender Nagarwal, Associate Professor, Campus Law Centre, Faculty of Law, University of Delhi.

Prof.(Dr.) C. Chockalingam, Dean of Crescent School of Law.

The international conference on "Disaster Management and Federalism" aimed to explore the intersection of federal governance and effective disaster response strategies. Participants from various countries presented diverse approaches to disaster management within federal systems . Key themes included the roles of federal and state governments, community engagement, and innovative technologies in disaster management.

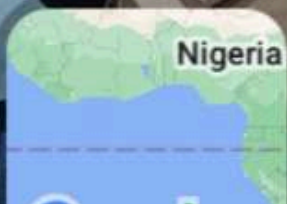


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Judges evaluated presentations based on criteria such as clarity, relevance, innovation, and practical applicability.

Feedback highlighted the effectiveness of collaborative models and emphasized the need for adaptive strategies in federal contexts. The conference fostered a rich exchange of ideas and best practices, underscoring the importance of a coordinated approach to disaster management in federal systems.



Auditorium, BS ABDUR RAHMAN CRESCENT INSTITUT...

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# DAY 2



## SESSION 3

It was a productive discussion from 10:00 AM to 11:40 AM, featuring esteemed resource persons, including PROF. S. AMIRTHALINGAM- professor, Tamil Nadu Dr. Ambedkar Law University and MS. A.MURSALIN- assistant professor, CSOL for session 3A at auditorium. DR. ANURADHA BINNURI- deputy director & associate professor, symbiosis law school, Hyderabad. and MS .MANASA KRISHNAKUMAR- assistant professor, CSOL were the esteemed panel of judges for session 3B at seminar hall-1 which was held simultaneously. The resource persons provided significant input throughout the presentations. They emphasized the Indian Constitution's adaptability in response to societal changes, discussing key legal precedents and evolving jurisprudence. The session concluded with a lively interaction of ideas. resource persons offered valuable guidance to help participants refine their research and strengthen their arguments within the constitutional context.



The resource persons provided insightful feedback on how the papers addressed constitutional provisions, the balance of power, and the principles that govern autonomy within the legal system. Their discussions revolved around how the Indian Constitution, with its federal structure and guarantees of individual and institutional autonomy, remains a living document constantly adapting to societal changes. They highlighted key constitutional provisions, legal precedents, and evolving jurisprudence on autonomy, offering both praise and constructive critique on the authors' interpretations. The session concluded with an engaging exchange of ideas, with the resource persons providing valuable guidance to help the participants refine their research, ensuring their arguments were more nuanced and aligned with the constitutional framework.

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## PANEL DISCUSSION

A highly engaging and insightful panel discussion was held from 12:00 PM to 1:30 PM, focusing on the important topic of "Fiscal Federalism with Special Reference to the Indian Constitution." The discussion featured an esteemed panel of judges, including notable figures such as DR. J. JEYARANJAN-vice chairman TNSPC, PROF. R. SRINIVAS full timer member of TNSPC , PROF.(DR.)M.GANDHI- professor and executive director, Jindal global law school, PROF.K.JOTHI SIVAGNANAM-Member, Tamil Nadu public service commission; DR.C.MANICKAM-Ex-IRS, founder and director-MM Tax law and IPR consultants.A Q&A session was held at 1:00 PM, where listeners and participants had the opportunity to ask questions. The panel of dignitaries addressed their queries thoroughly and effectively. Overall, the meeting fostered a constructive environment and aimed to enhance the quality of future events and support presenters' development.



# Valedictory



The valedictory ceremony, held from 2:45 to 4:30 PM, began with the recitation of the \*Qirath\* by a student from the Crescent School of Law (CSL). Following that, Dr. M. A. Saleem Ahmed, Assistant Professor at CSL, delivered the welcome address. The special address was given by Hon'ble Justice Mr. M. Nirmal Kumar, Judge of the Madras High Court.

Hon'ble Justice Ibrahim Kalifulla, former Supreme Court Judge, delivered the valedictory address, highlighting how GST is now a part of daily life, present in every purchase through SGST or CGST.

Quoting Justice S.H. Kapadia, he said, "Learning is the only thing the mind never exhausts, never fears, and never regrets," stressing the importance of understanding concepts and how knowledge and wisdom must go hand in hand.

On fiscal federalism, he explained the balance between state and central finances, asking if the fiscal divide is adequate and if states have enough autonomy in decision-making, especially during crises. He referenced Article 265, which allows taxes only by legal authority, and discussed the shift from earlier tax laws to GST, noting issues with origin-based vs. destination-based taxation.

Justice Kalifulla mentioned that initial attempts to resolve GST disputes through the GST Council were seen as arbitrary, leading to the abandoned 110th Amendment. The 101st Amendment later streamlined GST.

He outlined challenges, including declining state tax revenue, reduced state autonomy, and a drop in Union transfers, proposing competitive federalism, incentive-based resource allocation, investment attraction, and stronger institutions as solutions.

After the remarkable enlightenment by our honorable chief guest, Ms. I. Samsul Sameera, Assistant Professor at CSL, served as the rapporteur for the event.



# Contd....



Certificates were then distributed, followed by the presentation of awards for the Best Paper and Best Paper Presenter. The event concluded with a vote of thanks by Dr. M. Shamima Parveen, Assistant Professor at CSL, and the National Anthem, sung by the students of CSL.



# RESULTS



## BEST PAPER AWARD



**MS. IESWARYA. N**  
The Tamil Nadu  
Dr. Ambedkar Law University

## BEST PAPER PRESENTER AWARD



**MS. NIDHA NASAR. T. A.**  
CSI Institute Of Legal  
Studies

# ACKNOWLEDGEMENT



A heartfelt gratitude to the dedicated organizers and volunteers whose unwavering efforts made this event a success. Their hard work, enthusiasm, and commitment have truly set a standard of excellence. Without their invaluable contributions, the smooth conducting of the event and success would not have been possible. Thank you for your tireless dedication to ensuring every detail was perfect. Here's to a team that exemplifies the spirit of success.

S.N O	COMMITTEE NAME	FACULTY COORDINATOR	STUDENT COORDINATOR
1.	Organizing Committee	1.Prof.(Dr).C. Chockalingam 2.Prof(Dr).A.Vijayalakshmi 3.Dr.M.Shamima Parveen 4.Dr.M.A.Saleem Ahmed 5.Ms.I.Samsul Sameera	1.Mr.DG Vijayenthira Poopathy 2.Mr.Mohammed Rayanuddeen 3.Mr.Abu Backer Razaak
2.	Registration Committee	1.Dr.Priyanka.E 2.Mrs.Mursalin 3.Ms.Narumugai 4.Dr.Suganya S	1.Varshini NK 2.Ms.Swetha J 3.Ms.S.Deephashri 4.Mr.Jairam Kumar 5.Mr.Muthamizhnad han
3.	Guest Committee	1.Ms.Tamilselvi 2.Mrs.Banupriya 3.Ms.V.Kanimozhi	1.Ms.M.N.Devidara 2.Ms.B.Pricilla
4.	Hospitality Committee	1.Mr.J.Perumalsamy 2.Mr.Arunkumar 3.Mr.Elavarasan 4.Ms.Ranjini	1.Mr.H.Hameed Baig 2.Ms.Sumaiya Farook 3.Ms.Soniya

5.	Stage Management Committee	1.Ms.Manasa Krishnakumar 2.Ms.I.Samsul Sameera	1.Ms.Afya 2.Ms.Srimathi
6.	Session Management Committee	1.Dr.Shamima Parveen 2.Mr.Ankit Anand 3.Mr.Shahnawaz Ahmed 4.Mr.Mohd Salim	1.Mr.Ijaz Ahmed 2.Mr.S.Abdul Jaleel
7.	Transportation and Accomodation Committee	1.Mr.Ihsan Shahzad	1.Mr.Prasanna Reddy 2.Mr.Yogeshwaran
8.	Food and Refreshments Committee	1.Dr.Srinivasan 2.Dr.Aamir Majeed 3.Mr.Prem Ram 4.Dr.Praveen Kumar	1.Mr.Mohammed Rayanuddeen 2.Mr.Alfas 3.Mr.Benny Hinn Sam
9.	Event Reporting Committee	1.Dr.M.Y.Nazneen 2.Ms.Narmugai	1.Ms.Shifana 2.Ms.Lubana Nisam
10.	Photography Committee	1.Mr.Ihsan Shahzad 2.Ms.I.Samsul Sameera	1.Mr.Ashwin Manikam 2.Mr.Nasiq Ahamed
11.	Technical Support Committee	1.Mr.Ihsan Shahzad 2.Mr.Azhar Iqbal Mozumder	1.Mr.Sheik Alluadin 2.Mr.Muthamizhnadha n
12.	Purchase and Inventory Committee	1.Dr.M.Shamima Parveen 2.Dr.M.A.Saleem Ahmed	1.Mr.Abu Backer Razaak
13.	Outreach committee	1.Prof. (Dr).A.Vijayalakshmi	1.Ms.Taskeen J 2.Mr.Abu Backer Razaak

14.	Accounts Committee	1..Dr.M.A.Saleem Ahmed 2.Ms.I.Samsul Sameera	1.Mr.Mohammed Rayanuddeen 2.Ms.Adirai Aysha 3.Mr.Syed Luqhman
15.	Discipline Committee	1.Ms.Muthamizh Thilagam 2.Ms.Syed Ali Fathima Nisha 3.Ms.Saba 4.Dr.R.Jagannath 5.Ms.Meenatchi 6.Ms.Neha Parveen 7.Ms.Dhatchayani 8.Mrs.Velanganni	

# Committees and volunteers

<b>Registration committee</b>	<ol style="list-style-type: none"><li>1.Hirthika</li><li>2.Ruthra</li><li>3.Harsath</li><li>4.Sindhana</li><li>5.Rithika</li><li>6.Niyenthra</li><li>7.Suryaprakash</li><li>8.Vijay</li><li>9.Sameer</li><li>10.Anbarsu</li><li>11.Surendhar</li><li>12.Asif</li><li>13.Hamama</li><li>14.Anandhitha</li><li>15.Gana shree</li></ol>
<b>Guest committee</b>	<ol style="list-style-type: none"><li>1.Precilla</li></ol>
<b>Stage Management committee</b>	<ol style="list-style-type: none"><li>1.Hajira</li><li>2.Afraa Farveen</li><li>3.Joena</li><li>4.Manish Panicker</li></ol>
<b>Event Reporting Committee</b>	<ol style="list-style-type: none"><li>1.Abdul Ahad</li><li>2.Remi Kayalvizhi M.S</li><li>3. K.A .Afra Fathima</li><li>4.Afrin Fathima</li></ol>
<b>Session Management Committee</b>	<ol style="list-style-type: none"><li>1.Jasline Bose V</li><li>2.Harinipriya</li><li>3.Kishore Kumar R</li><li>4.Sheik Abdul Majeed</li><li>5.Amnah A</li><li>6.Noureen Fathima Sayeed</li><li>7.Archana</li><li>8.Asra A</li><li>9.Jeush G R Chritus</li><li>10.Mohamed Salim S</li></ol>

<p><b>Transportation committee</b></p>	<ol style="list-style-type: none"> <li>1.Vishnu Thilak</li> <li>2.Valavan</li> <li>3.Vijay</li> <li>4.Suriya Prakash</li> <li>5.Pavithra</li> </ol>
<p><b>Hospitality Committee</b></p>	<ol style="list-style-type: none"> <li>1.Rishi Kumar</li> <li>2.Rajkrithik</li> <li>3.Nahreen</li> <li>4.Sumitha S V</li> <li>5.Shemaniya</li> <li>6.Deepti</li> <li>7.Anas</li> <li>8.Jawahar</li> <li>9.Aliesha</li> <li>10.Anniey Lee</li> <li>11.Sanath Kumar</li> <li>12.Chandra Pandi</li> <li>13.Mitruka</li> <li>14.Kathiravan</li> <li>15.N K Pongowreesh</li> </ol>
<p><b>Photography Committee</b></p>	<ol style="list-style-type: none"> <li>1.Abbas</li> <li>2.Divesh</li> <li>3.Mani</li> <li>4.Sangeetha</li> </ol>
<p><b>Food Committee</b></p>	<ol style="list-style-type: none"> <li>1.Madhushree</li> <li>2.Lakshmanan</li> <li>3.Fadhil</li> <li>4.Mafaz</li> <li>5.Aayaedh</li> <li>6.Yafya</li> <li>7.Abul Kalam</li> <li>8.Zubair</li> <li>9.Sujith</li> <li>10.Anas</li> <li>11.Bala</li> <li>12.Manoj</li> <li>13.Imthiyaz</li> <li>14.Usman</li> </ol>

15. Harish
16. Yahya
17. Niranjaneshwar
18. Rohith
19. Benny
20. Mujahithali
21. Sivanesh
22. Fazil
23. Velu
24. Ameer
25. Ibrahim
26. Jagannath





B.S. Abdur Rahman™

**Crescent**

Institute of Science & Technology

Deemed to be University u/s 3 of the UGC Act, 1956

**Crescent School of Law**

*Organizes*

**INTERNATIONAL CONFERENCE  
ON**

**FISCAL FEDERALISM  
WITH SPECIAL REFERENCE  
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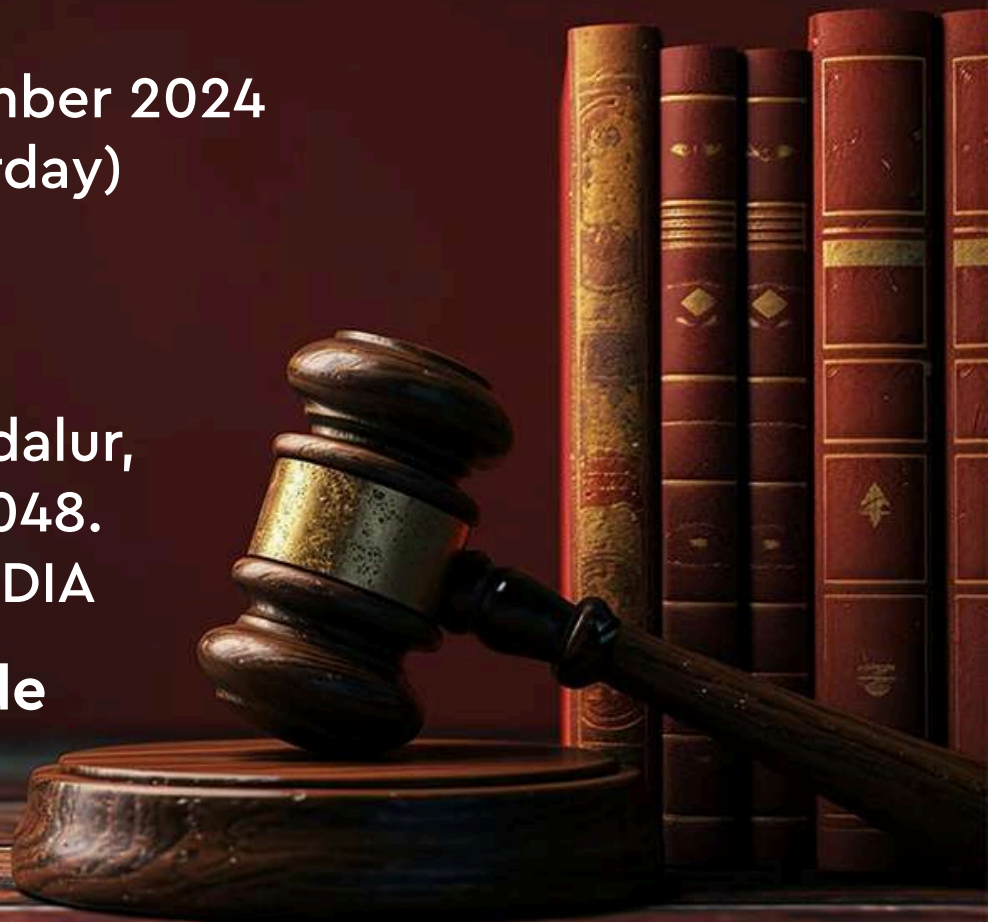
**Date**

**27<sup>th</sup> and 28<sup>th</sup> September 2024  
(Friday & Saturday)**

**Venue**

**BSACIST  
GST Road, Vandalur,  
Chennai 600 048.  
Tamilnadu. INDIA**

**Offline Mode**



# About B.S. Abdur Rahman Crescent Institute of Science and Technology (Deemed University)

B.S. Abdur Rahman Crescent Institute of Science and Technology, located in Chennai, India, is one of the premier educational institutions in the country. Established in 1984, the institute has a rich legacy of imparting quality education and fostering research and innovation. It offers a wide range of undergraduate, postgraduate, and doctoral programs across various disciplines, including engineering, science, management, humanities, and law.

## Key Highlights of the University

- Accredited with 'A+' grade by NAAC.
- Recognized as a Deemed to be University by UGC under Section 3 of the UGC Act, 1956
- State-of-the-art infrastructure and research facilities.
- A diverse and vibrant student community.
- Strong industry linkages and collaborations with leading global universities.

## About Crescent School of Law

Crescent School of Law is a distinguished Department of the B.S. Abdur Rahman Crescent Institute of Science and Technology, committed to excellence in legal education and research. Established with the objective of nurturing proficient legal professionals and scholars, the School provides a dynamic and stimulating environment for learning and growth.

## Programs Offered

- Bachelor of Arts & Bachelor of Law – **B.A., LL.B(Hons)**
- Bachelor of Business Administration & Bachelor of Law – **B.B.A., LL.B(Hons)**
- **LL.M in Criminal Law**
- **Ph.D. in Law**

## Vision and Mission

- **Vision:** To be a globally recognized Center of Excellence in legal education, research, and practice.
- **Mission:** To impart quality legal education that develops competent, ethical, and socially responsible legal professionals committed to justice and the rule of law.

## About the Conference

The **International Conference on Fiscal Federalism with special reference to Indian Constitution** aims to provide a comprehensive platform for discussing the evolution, current status, and future prospects of financial relations in the Indian constitutional framework.



## Conference Objectives

- To explore the historical evolution of the Indian Constitution with a focus on financial relations.
- To compare the Indian federal system with other federal systems globally.
- To discuss current issues and trends in fiscal federalism in India.
- To analyze the impact of the Goods and Services Tax (GST) on Union-State financial relations.
- To provide a forum for scholars, practitioners, and students to share research findings and practical experiences.

## Key Features

- **Distinguished Speakers:** Engage with renowned academicians, legal experts, policymakers and researchers.
- **Interactive Sessions:** Participate in panel discussions, workshops and Q & A sessions.
- **Networking Opportunities:** Connect with peers and experts from across the globe to exchange ideas and collaborate.
- **Publication Opportunities:** Selected papers will be published and sent to the policy makers for future references.

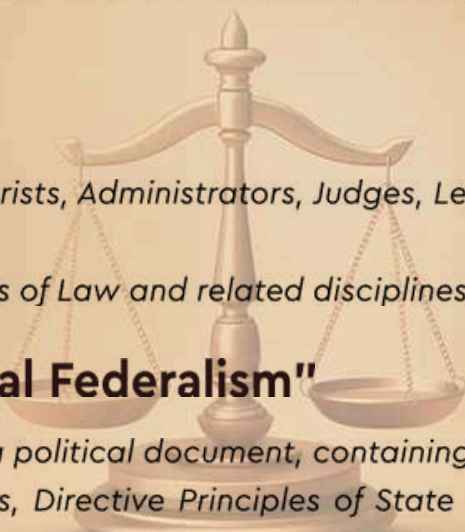
## Who can attend

- Academicians, Professionals, Jurists, Administrators, Judges, Legislators, Economists and Legal practitioners.
- Students and Research Scholars of Law and related disciplines.

## Thematic Areas – “Fiscal Federalism”

The Constitution of India, 1950, is a political document, containing salient features about various aspects such as Fundamental Rights, Directive Principles of State Policy, Parliamentary and federal form of government etc. It also deals with granting powers to the legislature, executive and judiciary at the Union and State level. In the background of independence of India in the year 1947, the present Constitution has been made by incorporating many provisions of the Government of India Act, 1935 and also taken guidance from many other countries having a federal system of Constitution.

At the time of Independence, India was having many fragmented Princely States without any single source of authority for political governance and there was no uniformity in legal mechanism. Earnest efforts were taken by the framers of the Constitution in formulating the present Constitution which is expected to provide guidance and solutions to the challenges and demands likely to emerge in the course of time. One of the hallmarks of Indian Constitution is adoption of federal form of government wherein the Legislative, Administrative and Judicial powers are shared between the Union and States. Federal form of Constitution is regarded as basic structure of the Constitution.



Rigidity and Flexibility are blended to make the Constitution more as a Pragmatic Federalism. The Seventh Schedule of the Constitution contains Three lists, wherein the powers of Union Parliament and State legislatures are expressly conferred, which enable the respective authorities to enact and implement law taking into account the ever growing demand and necessity arises due to various promises and aspirations. The Constitution as a public law has to provide answer to all the issues which arise due to various disputes and conflicts. Therefore, the role of the Constitution is not merely intended to provide certain powers and functions, but it has a greater degree of responsibility in holding the Union and States together as a Nation so as to achieve the vision and object of the founding fathers of the Constitution and also the citizens of the country.

In order to give real effect to the concept of Federalism, the Constitution of India, more specifically, Part XI, Chapter I deals with Legislative Relations between the Union and States. In the domain of governance, the Union of India and the State Governments have different kinds of roles and responsibilities with an object to achieve the economic, social and political justice guaranteed in the Preamble to the Constitution of India. The ever growing population of the country and the aspirations of 1.4 Billion people compel the Union and State Governments to formulate the public policy and to mete out the obligations casted under Part IV, Directive Principles of State Policy of the Constitution of India. It is also significant that the Constitution Courts, through the interpretative process has expanded the scope and ambit of meaning of life guaranteed under Article 21 of the Constitution of India. A harmonious construction of Fundamental Rights and Directive Principles of State Policy is the order of the day.

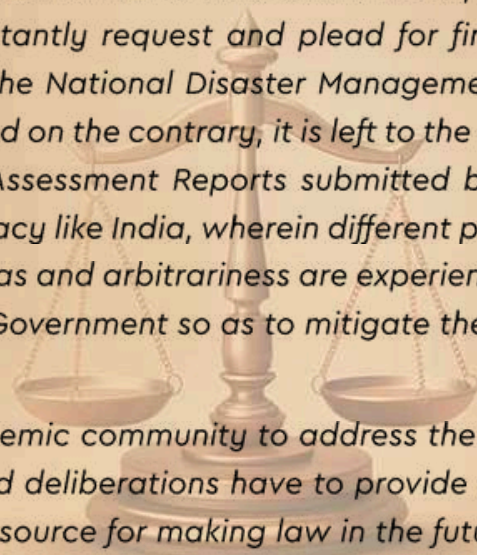
The Constitution of India is subject to many amendments and in the domain of fiscal federalism, the 46th amendment and 101st Amendment are noteworthy. In the 46th Amendment, the Constitution was amended and States were enabled to levy tax on deemed sales and also levy tax on works contract. The intent of the amendment was to enhance the capacity of the States in making law for collection of taxes which would provide adequate fiscal autonomy and freedom to the States to implement the Constitutional mandate for the betterment of the people of the country. The 101st Amendment of the Constitution of India has transformed the law making powers of Union and States and the Goods and Services Tax (GST) regime has been brought into force from 01.07.2017. The introduction of GST law and the implementation of the same for the last seven years provide a reasonable view about the efficacy of the taxation collection measures and the methodology of devolution of taxes between the Union and the States. Various schools of thought have emerged and the deeply divided opinion is that the introduction of GST and creation of GST Council has completely curtailed the fiscal autonomy of the states. On the contrary, introduction of GST is viewed and appreciated as a great revolution in fiscal administration since it facilitates legitimate trade and prevents cascading effect of taxes.



Apart from the two tier of administration, by virtue of the 73rd and 74th Amendments to the Constitution of India, the system of Panchayat Raj has been integrated in the Constitution of India and even today, despite the fact that the third tier of administration has been created, in reality, it is viewed that the Municipalities and Corporations do not have adequate legislative or administrative powers to levy and collect taxes and largely they remain as dependent unit of the Union of India and the State authorities.

It is also noteworthy to mention that the rapid urbanization and Industrialization have significantly adversely impacted the eco system of the country. It is a constant problem across the country that climate change, cloud bursting, land sliding, excess rainfall, drought etc., are experienced across the country and to mete out the challenges, a National Disaster Management Act has been passed and a Disaster Management Authority at the National level and State level are established. The National Disaster Management Authority gets financial support from the budgetary allocations of the Union of India with an expectation and mandate that the said sums have to be distributed to the required States as and when the situation demands or emergency arises. Though on paper, the powers and functions of the National and State Authorities are enumerated, in reality, it is perceived that the State Governments have to constantly request and plead for financial support from the Union of India. The fund management of the National Disaster Management Authority is not guided by any Standard Operative Guidelines and on the contrary, it is left to the political decisions of the Union Government based on the Impact Assessment Reports submitted by the Executive Authorities of the State and the Union. In a democracy like India, wherein different political parties govern at the Union and States, certain elements of bias and arbitrariness are experienced by the States in distribution of funds to the States by the Union Government so as to mitigate the loss and sufferance of the people of the particular State or an Area.

It is the responsibility of the academic community to address the legal challenges faced by various situations and the discussions and deliberations have to provide a solid base for the formulation of the Public Policy, which can be a source for making law in the future or a relevant material for interpretation of the Constitution of India. In the context of Federalism, the concepts like centripetal federalism and centrifugal federalism are hotly debated based upon ideological foundations of different philosophers and political thinkers. In the interpretative process, the Indian Constitution is also viewed as quasi federalism, co-operative federalism, coercive federalism, competitive cooperative federalism, etc. Though different concepts and views are expressed about the nature of the Constitution, the legitimate expectation of the sovereign people of the country is to make the Constitution as a living law to provide answer and solution to all the expectations and promises embedded into the Constitution.



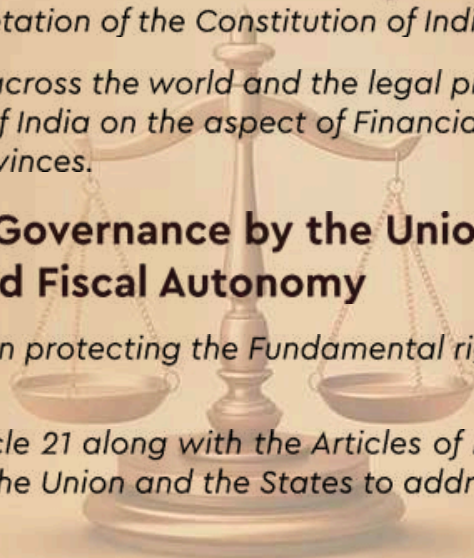
In the above background, a two day International Conference is organized on 27th and 28th of September 2024 by the Crescent School of Law, Chennai. The intention and object of the International Conference are to solicit the viewpoints of scholars, jurists, administrators, judges, legislators, economists etc. and to bring out a book containing articles written and presented by the scholars in the International Conference and also to bring out the conclusions and suggestions based on the deliberations and discussions. Therefore, Articles and Research papers of original nature are solicited on the following topics.

## **(I) Evolution of Indian Constitution – Historical and Comparative Perspective on Fiscal federalism**

- *Legal mechanisms prevalent prior to enactment of Government of India Act, 1935 for levy and collection of taxes.*
- *Salient features of the Government of India Act, 1935, concerning fiscal federalism and its relevance to the Constitution of India, 1950.*
- *Debates and deliberations in the Constituent Assembly and the guidance and support of the same for present day interpretation of the Constitution of India.*
- *Federal form of Government across the world and the legal provisions which are analogous or different to the Constitution of India on the aspect of Financial Relations between Union and States or Centre and Provinces.*

## **(II) Issues and Trends in Governance by the Union and States and need for Capacity Building and Fiscal Autonomy**

- *Role of the Union and States in protecting the Fundamental rights guaranteed under the Constitution*
- *Judicial Interpretation of Article 21 along with the Articles of Part Iv of the Constitution and the Constitutional imperative of the Union and the States to address the ever growing needs and expectations of the citizens.*
- *Welfare measures, populist policies, fiscal deficits, budget management and constraints in tax mobilization.*
- *Various recommendations of the Law Commissions, Sarkaria Commission, Rajamannar Committee, Administrative Reforms Committee and other Reports concerning the taxation powers of the Union and States and Fiscal Autonomy.*
- *Performance of the Planning Commission, NitiAyog and the Finance Commission.*
- *73rd and 74th Amendment of the Constitution of India and taxation powers of the Panchayats and Municipalities – Need for ensuring fiscal independence for better governance.*



### (III) Disaster Management as a Constitutional Responsibility and the Role of Union and States

- *Climate change and environment protection – Need for more fiscal resources to mete out the challenges.*
- *Enactment of National Disaster Management Act, Creation of Authority at National, State and District level.*
- *Declaration of an event as a National Disaster and providing relief for restoration of normalcy – Impact Risk Assessment by the Executive Authorities and Determination of the relief/aid and support to the affected people and places.*
- *Fettered discretion and Standard Operative Procedures for declaration of particular event as a National Disaster- need for uniformity and transparency.*
- *Recent disasters faced by the country and the litigation on the field of Disaster Management – Learning and Experiences gained.*

### (IV) Introduction of GST and its impact on Federalism

- *Distribution of Powers to the Union and States conferred under Part XI and Part XII of the Constitution of India.*
- *Law Commission Reports on empowerment of States to levy tax on Deemed sale and Works Contract and the 46th Amendment to the Constitution of India.*
- *101st Amendment of the Constitution of India – Introduction of Goods and Services Tax law in India.*
- *Abolition of other Cesses and introduction of GST Compensation Cess and desirability of the continuation of the Compensatory mechanism.*
- *Creation of GST Council and its impact on fiscal autonomy of the States.*
- *Experiences of fiscal autonomy in other federal countries, i.e., Australia, Canada, Brazil on the introduction of GST in the said countries and the relevance of their experience in protecting fiscal autonomy of Indian States.*

### Important Dates

Abstract Submission for Research Paper Deadline

**31.07.2024**

Abstract acceptance notification

**16.08.2024**

Full Paper Submission Deadline

**31.08.2024**



## Submission Guidelines:

*Authors are invited to submit original research papers not previously published or currently under review elsewhere. Submissions must be written in English and adhere to the specified format stipulated below*

### Abstract Submission

- o Length: 300–500 words
- o Format: MS Word, Times New Roman, 12 pt, single-spaced
- o Include Title, Keywords, Author's name, Affiliation, Contact details
- o Email to: [cslinternationalconference@gmail.com](mailto:cslinternationalconference@gmail.com)

### Full Paper Submission

- o Length: 4000–6000 words
- o Format: MS Word, Times New Roman, 12 pt, 1.5 line Spaced
- o Include Title, Abstract, Keywords, Author's name, Affiliation, Contact details
- o Structure: Introduction, Literature Review, Methodology, Findings, Discussion, Conclusion, References
- o Email to: [cslinternationalconference@gmail.com](mailto:cslinternationalconference@gmail.com)

**Citation Style:** Use APA, MLA, or Bluebook citation styles.

**Review Process:** All submissions will be peer-reviewed. Authors will be notified of acceptance of publication on a later date.

## Registration Link

<https://forms.gle/LqWQcYArEjVRsMr87>



**Judges of the Constitutional Courts, Senior Advocates, Legislators, Bureaucrats, Faculty Members of Law and other Social Sciences, Research Scholars of Law and other Social Sciences etc. from India & from a few overseas Countries are also engaging in the International Conference.**



## Registration fee:

Category	Indian Participants	International Participants
Academicians, Professionals, Jurists, Administrators, Legislators, Economists	Rs. 1000/-	USD 15
Students & Research Scholars	Rs. 500/-	USD 10

## For Abstract and Paper Submission:

Email: [cslinternationalconference@gmail.com](mailto:cslinternationalconference@gmail.com)

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