



Subjects of Union, State and Concurrent Lists

UNION LIST (LIST-I)

1. Defence of India
2. Naval, military and air forces; any other armed forces of the Union
- 2A. Deployment of any armed force of the Union in any state in aid of the civil power
3. Cantonment areas and local self-government in such areas
4. Naval, military and air force works
5. Arms, firearms, ammunition, and explosives
6. Atomic energy and mineral resources necessary for its production
7. Defence industries
8. Central Bureau of Intelligence and investigation
9. Preventive detention for reasons connected with defence, foreign affairs, or the security of India
10. Foreign affairs
11. Diplomatic, consular and trade representation
12. United Nations Organisation
13. International conferences, associations and other bodies
14. Treaties, agreements and conventions with foreign countries
15. War and peace
16. Foreign jurisdiction
17. Citizenship, naturalisation and aliens

18. Extradition
19. Passports and visas
20. Pilgrimages to places outside India
21. Piracies and crimes committed on the high seas or in the air and offences against the law of nations.
22. Railways
23. National highways
24. Shipping and navigation on national waterways
25. Maritime shipping and navigation
26. Lighthouses for the safety of shipping and aircraft
27. Major ports
28. Port quarantine, seaman and marine hospitals
29. Airways; aircraft and air navigation; provision of aerodromes
30. Carriage of passengers and goods by railway, sea, air or national waterways
31. Posts and telegraphs; telephones, wireless, broadcasting and other like forms of communication
32. Property of the Union
33. (Omitted)
34. Courts of wards for the estates of rulers of Indian states
35. Public debt of the Union
36. Currency, coinage and legal tender; foreign exchange
37. Foreign loans
38. Reserve Bank of India
39. Post office savings bank
40. Lotteries organised by the Union or state
41. Trade and commerce with foreign countries
42. Inter-state trade and commerce
43. Trading corporations, including banking, insurance and financial corporations but not including co-operative societies
44. Corporations, whether trading or not, with objects not confined to one state
45. Banking
46. Bills of exchange, cheques, promissory notes and other like instruments
47. Insurance
48. Stock exchanges and futures markets

49. Patents, inventions and designs; copyright; trade-marks and merchandise marks
50. Establishment of standards of weight and measure
51. Establishment of standards of quality for goods to be exported out of India or transported from one state to another
52. Industries, the control of which by the Union is in the public interest
53. Oil fields and mineral oil resources; petroleum and petroleum products; other liquids and substances which are inflammable
54. Regulation of mines and mineral development in the public interest
55. Regulation of labour and safety in mines and oil fields
56. Regulation and development of inter-state rivers and river valleys
57. Fishing and fisheries beyond territorial waters
58. Manufacture, supply and distribution of salt by Union and other agencies
59. Cultivation and manufacture of opium and its export
60. Sanctioning of cinematograph films for exhibition
61. Industrial disputes concerning Union employees
62. National Library, the Indian Museum, the Imperial War Museum, the Victoria Memorial and the Indian War Memorial, and any other like institution of national importance
63. Benaras Hindu University, the Aligarh Muslim University and the Delhi University; any other institution of national importance
64. Scientific or technical education institutions of national importance
65. Union agencies and institutions for training, research or detection of crime
66. Standards in institutions for higher education or research and scientific and technical institutions
67. Ancient and historical monuments and records, and archaeological sites and remains of national importance
68. The Survey of India, the Geological, Botanical, Zoological and Anthropological Surveys of India; Meteorological organisations
69. Census
70. Union Public Services; All-India Services; Union Public Service Commission
71. Union pensions
72. Elections to Parliament, the legislatures of states and the offices of President and Vice-President; the Election Commission

73. Salaries and allowances of members and presiding officers of Parliament
74. Powers, privileges and immunities of each House of Parliament and of the members and the committees of each House
75. Emoluments and service conditions of the president, governors, the ministers for the Union and the Comptroller and Auditor General
76. Audit of the accounts of the Union and of the states
77. Organisation, jurisdiction and powers of the Supreme Court
78. Organisation of the high courts
79. Extension of the jurisdiction of a high court to any union territory
80. Extension of the powers and jurisdiction of members of a police force belonging to any state to any area outside that state
81. Inter-state migration; inter-state quarantine
82. Taxes on income other than agricultural income
83. Duties of customs including export duties
84. Duties of excise on tobacco and other goods except alcoholic liquors for human consumption and opium, Indian hemp and other narcotic drugs and narcotics, but including medicinal and toilet preparations containing alcohol
85. Corporation tax
86. Taxes on the capital value of the assets (exclusive of agricultural land) of individuals and companies; taxes on the capital of companies
87. Estate duty in respect of property other than agricultural land
88. Duties in respect of succession to property other than agricultural land
89. Terminal taxes on goods or passengers, carried by railway, sea or air; taxes on railway fares and freights
90. Taxes other than stamp duties on transactions in stock exchanges and futures markets
91. Rates of stamp duty in respect of bills of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, transfer of shares, debentures, proxies and receipts
92. Taxes on the sale or purchase of newspapers and on advertisements published therein
- 92A. Taxes on the sale or purchase of goods other than newspapers, where such sale or purchase takes place in the course of inter-state trade or commerce
- 92B. Taxes on the consignment of goods in the course of inter-state trade or

commerce

92C. Taxes on services

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

94. Inquiries, surveys and statistics for the purpose of any of the matters in this list

95. Jurisdiction and powers of all courts (except the Supreme Court) with respect to any of the matters in this list; admiralty jurisdiction

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

97. Any other matter not enumerated in List II or List III including any tax not mentioned in either of those lists

STATE LIST (LIST-II)

1. Public order
2. Police
3. Officers and servants of the high court
4. Prisons, reformatories, borstal institutions and other such institutions
5. Local government
6. Public health and sanitation
7. Pilgrimages, other than pilgrimages to places outside India
8. Intoxicating liquors
9. Relief of the disabled and unemployable
10. Burials and burial grounds
11. (Omitted)
12. Libraries, museums and other similar institutions; ancient and historical monuments and records other than those of national importance
13. Communications, that is, roads, bridges, ferries and other means of communication not specified in List I
14. Agriculture, including agricultural education and research
15. Preservation of stock and prevention of animal diseases
16. Pounds and the prevention of cattle trespass
17. Water, that is, water supplies, irrigation and canals, drainage and embankments, water storage and water power
18. Land, that is, right in or over land, land tenures and the collection of rents
19. (Omitted)

20. (Omitted)
21. Fisheries
22. Courts of wards
23. Regulation of mines and mineral development
24. Industries
25. Gas and gas-works
26. Trade and commerce within the state
27. Production, supply and distribution of goods
28. Markets and fairs
29. (Omitted)
30. Money-lending and money-lenders; relief of agricultural indebtedness
31. Inns and inn-keepers
32. Corporation, other than those specified in List I, and universities; unincorporated trading, literacy, scientific, religious and other societies and associations; co-operative societies
33. Theaters and dramatic performances; cinemas; sports, entertainments and amusements
34. Betting and gambling
35. Works, lands and buildings of the state
36. (Omitted)
37. Elections to the legislature of the state
38. Salaries and allowances of members and presiding officers of the legislature of the state
39. Powers, privileges and immunities of the legislature of the state and of the members and the committees thereof
40. Salaries and allowances of ministers for the state
41. States public services; State Public Service Commission
42. State pensions
43. Public debt of the state
44. Treasure trove
45. Land revenue, including maintenance of land records
46. Taxes on agricultural income
47. Duties in respect of succession to agricultural land
48. Estate duty in respect of agricultural land
49. Taxes on lands and buildings
50. Taxes on mineral rights

51. Duties of excise on alcoholic liquors for human consumption; opium, Indian hemp and other narcotic drugs and narcotics, but not including medicinal and toilet preparations containing alcohol
52. Taxes on the entry of goods into a local area
53. Taxes on the consumption or sale of electricity
54. Taxes on the sale or purchase of goods other than newspapers
55. Taxes on advertisements other than advertisements published in the newspapers and advertisements broadcast by radio or television
56. Taxes on goods and passengers carried by road or on inland waterways
57. Taxes on vehicles
58. Taxes on animals and boats
59. Tolls
60. Taxes on professions, trades, callings and employments
61. Capitation taxes
62. Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling
63. Rates of stamp duty in respect of documents other than those specified in List I
64. Offences against laws with respect to any of the matters in this list
65. Jurisdiction and powers of all courts, except the Supreme Court, with respect to any of the matters in this list
66. Fees in respect of any of the matters in this list, but not including fees taken in any court

CONCURRENT LIST (LIST-III)

1. Criminal Law, including all matters included in the Indian Penal Code
2. Criminal procedure, including all matters included in the Code of Criminal Procedure
3. Preventive detention for reasons connected with the security of a state, the maintenance of public order, or the maintenance of supplies and services essential to the community
4. Removal from one state to another state of prisoners and accused persons
5. Marriage and divorce; infants and minors; adoption; wills, intestacy and succession; joint family and partition
6. Transfer of property other than agricultural land; registration of deeds and

- documents
- 7. Contracts
- 8. Actionable wrongs
- 9. Bankruptcy and insolvency
- 10. Trust and Trustees
- 11. Administrators-general and official trustees
- 11A. Administration of justice; constitution and organisation of all courts, except the Supreme Court and the high courts
- 12. Evidence and oaths; recognition of laws, public acts and records, and judicial proceedings
- 13. Civil procedure, including all matters included in the Code of Civil Procedure
- 14. Contempt of court, but not including contempt of the Supreme Court
- 15. Vagrancy; nomadic and migratory tribes
- 16. Lunacy and mental deficiency
- 17. Prevention of cruelty to animals
- 17A. Forests
- 17B. Protection of wild animals and birds
- 18. Adulteration of foodstuffs and other goods
- 19. Drugs and poisons
- 20. Economic and social planning
- 20A. Population control and family planning
- 21. Commercial and industrial monopolies, combines and trusts
- 22. Trade unions; industrial and labour disputes
- 23. Social security and social insurance; employment and unemployment
- 24. Welfare of labour including conditions of work, provident funds, employers' liability, workmen's compensation, invalidity and old age pensions and maternity benefits
- 25. Education, including technical education, medical education and universities
- 26. Legal, medical and other professions
- 27. Relief and rehabilitation of persons
- 28. Charitable institutions, religious endowments and religious institutions
- 29. Infectious or contagious diseases or pests affecting men, animals or plants
- 30. Vital statistics including registration of births and deaths
- 31. Ports other than major ports

32. Shipping and navigation on inland waterways
33. Trade and commerce in, and the production, supply and distribution of, foodstuffs, including edible oilseeds and oils; cattle fodder; raw cotton, and cotton seeds; and raw jute
- 33A. Weights and measures except establishment of standards
34. Price control
35. Mechanically propelled vehicles including the principles on which taxes on such vehicles are to be levied
36. Factories
37. Boilers
38. Electricity
39. Newspapers, books and printing presses
40. Archaeological sites and remains other than those of national importance
41. Evacuee property (including agricultural land)
42. Acquisition and requisitioning of property
43. Recovery in a state of claims in respect of taxes and other public demands
44. Stamp duties other than duties or fees collected by means of judicial stamps, but not including rates of stamp duty
45. Inquiries and statistics for the purposes of any of the matters specified in List II or List III
46. Jurisdiction and powers of all courts, except the Supreme Court, with respect to any of the matters in this list
47. Fees in respect of any of the matters in this list, but not including fees taken in any court