

WRAP Exams · wrapexams.com

Prelims PYQ, Mains model answers, and copy evaluation. Write to the desk for this paper, a doubt, or the AI waitlist.

ask@wrapexams.com · +91 85951 84903 · wrapexams.com

Q15

Explain the significance of the 101st Constitutional Amendment Act. To what extent does it reflect the accommodative spirit of federalism?

UPSC Civil Services Mains 2023 · GS II · 15 marks · Federal Structure and Devolution

Functions and responsibilities of the Union and the States, issues and challenges pertaining to the federal structure, devolution of powers and finances up to local levels and challenges therein.

Facts & figures for this PYQ only.

Numbers move. Confirm the latest Budget, Economic Survey or census round. This sheet is for revision, not a substitute for the model answer.

<https://wrapexams.com/upsc/mains-answers/gs-2/2023/explain-the-significance-of-the-101st-constitutional-amendment-act-to-what-extent-does-it-reflect-the-accommodative-spirit-of-federalism/>

Constitution (101st Amendment) Act, 2016

Constitutional vehicle for GST; inserted **Articles 246A, 269A and 279A** and amended the **Seventh Schedule**.

Article 279A

Creates the GST Council chaired by the Union Finance Minister, with State finance ministers as members.

GST (Compensation to States) Act, 2017

Statutory compensation for a five-year transition, financed by a compensation cess.

Union of India v. Mohit Minerals (2022)

Supreme Court held GST Council recommendations are not binding legislation; legislatures must still enact.

Vote weights

Union one-third, States together two-thirds; decisions need three-fourths of weighted votes of those present and voting.

WRAP Exams · Write. Read. Analyse. Practice. · <https://wrapexams.com/upsc/mains-answers/gs-2/2023/explain-the-significance-of-the-101st-constitutional-amendment-act-to-what-extent-does-it-reflect-the-accommodative-spirit-of-federalism/> · ask@wrapexams.com · wrapexams.com