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CENTRAL GOVERNMENT POLICIES ON TAX DEVOLUTION IN STATES

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ABSTRACT

The Indian central government's policies on tax devolution to states play a crucial role in fiscal federalism and the distribution of financial resources among different tiers of government. Tax devolution means to the allocation of tax revenue collected by the union government to state government as per the provisions of the Constitution.

The principles and mechanisms of tax devolution in India have evolved over time, with significant reforms introduced to enhance fiscal autonomy and address regional disparities. Articles 268 provide the framework for tax devolution. Article 268 deals with taxes levied and collected by the Union but assigned to the states, while Articles 269 and 270 outline the distribution of specific taxes between the center and states.

Tax devolution enhances state governments' fiscal autonomy by providing them with a stable and predictable source of revenue. It enables states to finance their expenditure priorities and undertake development programs according to local needs.

The study aims to assess the fiscal sustainability of tax devolution policies by examining their implications for central and state government finances. This involves analyzing the impact of tax devolution on fiscal deficits, debt levels, and overall fiscal health, and identifying measures to ensure long-term fiscal stability.

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The study aimed to examine how tax devolution policies influence regional development outcomes by analyzing their impact on infrastructure investment, social welfare spending, and economic growth across different states. This involves assessing the effectiveness of tax devolution in promoting balanced regional development and addressing disparities in socio-economic indicators.

Keywords: Tax Devolution, Centre Government, State Government

INTRODUCTION

The strength of financial system relating to how good the tax system is. A mere tax system can propel the financial development of a nation and cause its wealth. This consecutively makes its people pleased and more creative. A good taxation scheme causes increase in GDP; it is concerned strong if it performs allocative, distributional and stabilization functions in the financial system.

In India, tax devolution to states is a crucial aspect of fiscal federalism aimed at ensuring balanced regional development and decentralization of fiscal powers. The policies related to tax devolution in India are primarily guided by the recommendations of the Finance Commission, which is a constitutional body constituted every five years to suggest the sharing of central taxes between the Union (central) government and the states. Here are the key aspects of the Centre's policies on tax devolution to states in India:

Article 280(3)(a) mandates the Finance Commission to make recommendations regarding the distribution of tax revenues between the Union and the states, as well as among the states themselves. These recommendations are based on criteria such as population, area, income distance, and fiscal capacity. [2]

Article 264 to 293 address the financial relations between the Centre and states. As India follows a federal structure, there is a clear separation of powers regarding

[2]Gayatri Mann, Central Transfers to States: Role of the Finance Commission, PRSINDIA, 2018

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taxation, with the Centre responsible for allocating funds to the states. These provisions encompass various aspects such as the power of the Centre and states to levy taxes, grants to states, surcharges, etc., as outlined in Schedule VII.[3]

States receive a share of the central taxes collected by the Union government, including taxes such as income tax, corporate tax, and GST. The share of central taxes allocated to states is a significant source of revenue for state governments.

Vertical devolution refers to the distribution of central taxes between the Union government and the states. The Finance Commission recommends the percentage of central taxes to be allocated to states, taking into account factors like the needs and responsibilities of the Union and the states. Horizontal devolution refers to the distribution of central taxes among the states. The Finance Commission recommends the criteria and weights for distributing funds among states to address factors such as population, income distance, and fiscal discipline.

The objective of tax devolution policies is to promote equalization among states by addressing regional disparities in revenue-raising capacities and promoting balanced regional development. The formulation of tax devolution policies involves a consultative process between the Union government and state governments, with inputs from the Finance Commission and other stakeholders. This ensures that the interests of all parties are taken into account.

Central government policies exhibit a degree of flexibility and adaptability to accommodate diverse regional realities and changing economic dynamics. Mechanisms such as the Finance Commission allow for periodic reviews and revisions, enabling adjustments in tax devolution formulas to reflect emerging priorities and challenges. This adaptive nature ensures the resilience and relevance of tax devolution policies over time.

[3]Arya Mittal, Centre-state relations and its impact on good governance, Ipleaders, 2022

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Tax devolution policies foster collaborative governance by encouraging cooperation between the central and state governments. While the central government provides tax transfers, states are accountable for effective utilization of these resources to achieve developmental outcomes. This collaborative framework promotes transparency, efficiency, and accountability in fiscal management, contributing to overall governance effectiveness.[4]

PROBLEM STATEMENT

In India, the allocation and devolution of taxes from the central government to individual states constitute a critical aspect of fiscal federalism, aiming to promote equitable distribution of financial resources and enhance state autonomy. However, the current framework of tax devolution policies faces several challenges and complexities that impede its effectiveness in achieving these objectives. Issues such as unequal distribution of funds, lack of transparency in allocation criteria, and limited fiscal autonomy for states inhibit optimal utilization of resources and hinder balanced regional development. Furthermore, the evolving economic landscape and changing priorities necessitate a reevaluation of existing policies to ensure their relevance and alignment with developmental goals. Therefore, there is an urgent need to examine the central government's tax devolution policies comprehensively, identify areas for improvement, and propose reforms that enhance the efficiency, transparency, and equity of fiscal transfers to states, thereby fostering sustainable economic growth and development across the nation.

OBJECTIVES OF THE STUDY

- To analyze the central government's current tax devolution policies and mechanisms across different states in India.

[4]Rekha Mehta, Administration of income tax in India, Neha Publishers & Distributors, 2020

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- To assess the criteria and methodologies used by the central government to determine the allocation of taxes to individual states.
- To investigate the impact of tax devolution policies on the fiscal autonomy and financial management of states.
- To examine the utilization patterns of funds received through tax devolution by states and identify trends in expenditure priorities.

NATURE OF TAX DEVOLUTION IN INDIA

The nature of tax devolution in India is characterized by principles of fiscal federalism, as outlined in the Constitution and operationalized through the recommendations of Finance Commissions. Here are some key aspects of the nature of tax devolution in India:

Constitutional Mandate: Tax devolution is enshrined in the Indian Constitution under Article 280, which mandates the creation of Finance Commissions to recommend the sharing of taxes between the Union (central government) and the states. This constitutional provision ensures a structured and legal framework for tax devolution.

Federal Structure: India operates under a federal structure where both the central government and state governments have their respective fiscal powers. Tax devolution reflects the federal nature of the Indian polity by allocating a share of central taxes to the states.

Distribution of Resources: Tax devolution involves the distribution of resources from the central government to state governments to enable them to fulfill their constitutional responsibilities, deliver public services, and undertake development activities. It aims to address regional imbalances and promote equitable development across the country.[5]

[5]Rao, MG Central Transfers to States in India: Rewarding performance while ensuring equity, NITI Aayog (2017)

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Finance Commission Recommendations: Tax devolution is guided by the recommendations of the Finance Commissions, which are appointed periodically to review the fiscal position of the central and state governments and recommend the sharing of taxes between them. The Finance Commissions consider factors such as population, income levels, area, and fiscal needs of states while making their recommendations.

Stability and Predictability: Tax devolution provides states with a stable and predictable source of revenue, enabling them to plan their expenditures and implement development programs effectively. This stability is essential for promoting fiscal autonomy and decentralization of governance.

Flexibility and Accountability: While tax devolution provides states with fiscal autonomy, it also comes with certain conditions and responsibilities. States are expected to manage their finances prudently and implement fiscal reforms to qualify for additional devolution or grants-in-aid recommended by the Finance Commission.[6]

DIFFERENT TYPES OF TAXES AND ITS DISTRIBUTION

In India, the distribution of funds through taxation involves several mechanisms at both the central and state levels.

Central Taxes:

Income Tax: Collected by the Central Government on income earned by individuals, corporations, and other entities. The distribution of income tax revenue is governed by the recommendations of the Finance Commission, which allocates a portion to the states based on various criteria like population, income distance, and fiscal discipline.

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Corporate Tax: Levied on the income of companies and corporations. Similar to income tax, revenue from corporate tax is shared with the states based on the recommendations of the Finance Commission.

Goods and Services Tax (GST): A comprehensive indirect tax levied on the supply of goods and services across the country. Under the GST regime, both the central and state governments collect taxes, and the revenue is shared through a dual GST model. The distribution of GST revenue is determined by the GST Council, which includes representatives from both the central and state governments.

State Taxes:

State Goods and Services Tax (SGST): A component of GST levied by the state governments on intra-state supplies of goods and services. Revenue collected through SGST remains with the respective state governments.

VAT/Sales Tax: A tax imposed by state governments on the sale of goods within their jurisdiction. The revenue generated from VAT/sales tax accrues to the state government where the transaction takes place.

Stamp Duty: A tax levied by state governments on various transactions, including property transactions, agreements, and legal documents. Revenue from stamp duty remains with the state government.

Other Mechanisms:

Grants-in-Aid: In addition to tax revenue, the central government provides grants-in-aid to states for specific purposes such as infrastructure development, social welfare programs, and centrally-sponsored schemes. These grants are allocated based on criteria determined by the central government.

Finance Commission Recommendations: The Finance Commission periodically reviews the distribution of funds between the central and state governments and makes

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recommendations on the sharing of tax revenue, grants-in-aid, and other fiscal matters. These recommendations play a crucial role in determining the fiscal relations between the central and state governments.

Overall, the distribution of funds through taxation in India involves a complex interplay of central and state taxes, as well as mechanisms such as grants-in-aid and recommendations of the Finance Commission. Effective coordination and cooperation between the central and state governments are essential to ensure equitable distribution of funds and promote balanced regional development.

Tax devolution and fiscal autonomy

Fiscal autonomy refers to the ability of a government entity, such as a state, province, or municipality, to have control over its own finances, particularly in terms of revenue generation, expenditure decisions, and fiscal management.

In a system with fiscal autonomy, the government entity has the authority to raise revenue through taxation, fees, and other sources, and it can decide how to allocate those funds according to its own priorities and needs. This contrasts with systems where a significant portion of the revenue is collected by a central or federal government and then redistributed to lower-level entities.

Fiscal autonomy is often considered important for local governance because it allows subnational governments to tailor their policies and spending to the specific needs and preferences of their constituents. It can also promote accountability and efficiency by making governments more responsive to local conditions.

However, achieving fiscal autonomy can be complex and may require legal and institutional reforms to establish clear rules and responsibilities for revenue collection, expenditure management, and financial reporting. Additionally, fiscal autonomy needs

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to be balanced with mechanisms to ensure fiscal sustainability and equity, such as rules for borrowing, intergovernmental transfers, and fiscal oversight.[7]

Tax devolution is a specific aspect of fiscal autonomy, focusing on the transfer of tax-raising powers, while fiscal autonomy encompasses a broader set of fiscal powers and responsibilities. Both concepts are aimed at decentralizing decision-making and empowering subnational governments to better address local needs and priorities.

Tax devolution, especially under the GST, has expanded the revenue-raising capacity of state governments in India. With the introduction of GST, states now have greater autonomy in levying and collecting indirect taxes, which were previously primarily controlled by the central government. This has provided states with more fiscal autonomy in terms of revenue generation.

Prior to tax devolution reforms, states in India were heavily dependent on grants and transfers from the central government to meet their expenditure requirements. Tax devolution has reduced this dependence to some extent by providing states with a more stable and predictable revenue source. This reduction in fiscal reliance on the central government has enhanced states' fiscal autonomy by allowing them to rely more on their own revenue-raising efforts.

While tax devolution has enhanced fiscal autonomy in some respects, it has also posed challenges for states, particularly during the transition period to the GST regime. The implementation of GST required states to surrender some of their fiscal autonomy in exchange for a unified tax system. This shift necessitated adjustments in states' fiscal management practices and posed challenges in terms of revenue forecasting, tax administration, and coordination between the central and state governments.

Despite the expansion of revenue autonomy through tax devolution, fiscal disparities among states remain a concern in India. Variations in states' revenue-raising capacities,

[7] Singh, RR Challenges of Indian Tax Administration, 379, (Lexis Nexis, 2016)

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economic development levels, and expenditure needs can result in disparities in fiscal resources across states. Addressing these disparities while maintaining states' fiscal autonomy is a key challenge for fiscal federalism in India.

Legal challenges tax devolution in India

Tax devolution in India has faced several legal challenges over the years, primarily related to constitutional provisions, disputes between the central and state governments, and concerns regarding fiscal autonomy. Here are some of the key legal challenges:

Constitutional Provisions: The Constitution of India outlines the distribution of legislative and fiscal powers between the central and state governments. Any changes or reforms to tax devolution must adhere to constitutional provisions, including those related to fiscal federalism and intergovernmental relations.

M/s T.N. KalyanaMandapam Association v. Union of India[8] is a significant case related to the Goods and Services Tax (GST) regime in India. The case primarily focused on the constitutional validity of the GST compensation mechanism provided to states under the GST regime. GST was introduced in India on July 1, 2017, replacing various indirect taxes levied by the central and state governments. To mitigate any revenue losses that states might incur during the transition to GST, a compensation mechanism was devised, wherein the central government guaranteed compensation to states for any revenue shortfall for a period of five years.

The main issue in this case revolved around the constitutional validity of the GST compensation mechanism, particularly the imposition of a compensation cess to fund the compensation payable to states. The Supreme Court upheld the constitutional validity of the GST compensation mechanism, including the imposition of the compensation cess.

[8] AIR 2018 SCC 3757

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The court ruled that the central government has the authority to impose such cesses under Article 246A of the Constitution, which empowers both the central and state governments to levy taxes on goods and services in the context of GST.

It was emphasized that the purpose of the compensation mechanism was to provide financial assistance to states during the transition period and to ensure that no state suffers any revenue loss due to the implementation of GST.

The judgment affirmed the constitutional principles of cooperative federalism and fiscal federalism, highlighting the need for the central government to fulfill its commitment to compensate states for any revenue shortfalls arising from the GST implementation. The decision in M/s T.N. KalyanaMandapam Association v. Union of India reaffirmed the validity of the GST compensation mechanism, providing assurance to states regarding their revenue protection during the initial years of GST implementation.

The case underscored the importance of cooperative federalism in India’s fiscal framework and established the legal basis for central government support to states in transitioning to the GST regime. This case remains significant in the context of India's tax regime and its implications for intergovernmental fiscal relations. Disputes over Revenue Sharing: Disputes often arise between the central and state governments over the distribution of tax revenues. States may argue that they are not receiving a fair share of central taxes, leading to conflicts and legal challenges. Resolving these disputes requires legal mechanisms such as arbitration or adjudication by constitutional bodies.GST Implementation: The introduction of GST in India represented a significant shift in the tax structure, involving coordination between the central and state governments. Legal challenges have emerged regarding the distribution of GST revenues, the mechanism for compensation to states, and the interpretation of GST laws.

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Finance Commission Recommendations: The recommendations of the Finance Commission regarding tax devolution are subject to legal scrutiny. State governments may challenge the devolution formula or the criteria used for revenue sharing if they feel it does not adequately reflect their fiscal needs or capacities.

Disputes over Taxation Powers: There have been disputes over taxation powers between the central and state governments, particularly regarding overlapping jurisdictions or conflicts between central and state tax laws. Legal challenges may arise when there is ambiguity or inconsistency in tax laws or when states feel that their fiscal autonomy is being undermined.

Judicial Review: Decisions related to tax devolution and fiscal matters are subject to judicial review by the courts. Legal challenges may arise if stakeholders, including state governments, taxpayers, or advocacy groups, believe that government actions or policies are unconstitutional or violate legal principles.

Amendment of Tax Laws: Changes to tax laws, including those related to tax devolution, require parliamentary approval and may face legal challenges if they are perceived to be inconsistent with constitutional provisions or if they adversely affect the interests of stakeholders.

Safari retreats (p.) ltd. vs Chief Commissioner of CGST[9]*T*he applicant was occupied with development of shopping centers and letting out of the shops so built for which materials and different information sources were required. Those goods/services bought were taxable and solicitor had paid tremendous measure of GST. GST specialists held that ITC of taxes paid on the acquisition of information material and services utilized for the development of shopping center not accessible for set-off against GST payable on lease got from the occupants of the shopping center. Thusly, thin translation by the office couldn't be acknowledged as the candidate was holding the property not for its

[9]W.P. (C) No. 20463 of 2018

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own motivation but rather to let out something very similar. The High Court has held that the candidate would be permitted to set off the ITC on thegoods/services utilized in the development of shopping center from the GST payable on the rental pay got.

Addressing these legal challenges requires a balanced approach that respects the principles of federalism, promotes intergovernmental cooperation, and ensures compliance with constitutional provisions and legal norms. It often involves dialogue, negotiation, and the use of legal mechanisms to resolve disputes and uphold the rule of law.

Impact assessment aspects of tax devolution in India

Assessing the impact of tax devolution in India involves evaluating its effects on various aspects of fiscal federalism, economic development, governance, and social welfare. Here are some key aspects to consider in conducting an impact assessment:

Fiscal Autonomy: Evaluate the extent to which tax devolution enhances fiscal autonomy for state governments by providing them with greater control over revenue sources. Assess changes in the fiscal balance between the central and state governments and the implications for state-level policy making and expenditure management.

Regional Disparities: Analyze the impact of tax devolution on regional disparities in income, development, and infrastructure. Assess whether tax devolution contributes to more equitable development across states or exacerbates existing disparities, particularly in less developed regions.

Revenue Sufficiency: Evaluate whether tax devolution provides states with adequate revenue resources to meet their expenditure requirements, including funding for essential services such as healthcare, education, and infrastructure. Assess the effectiveness of the tax devolution formula in ensuring revenue sufficiency for states with varying fiscal capacities.

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Efficiency and Accountability: Assess the efficiency and accountability of resource utilization by state governments following tax devolution. Analyze whether devolved funds are effectively spent on priority areas and whether mechanisms are in place to ensure transparency, accountability, and the prevention of corruption or misuse of funds.

Economic Growth: Examine the impact of tax devolution on economic growth, investment, and job creation at the state level. Assess whether tax devolution stimulates economic activity by providing states with greater fiscal incentives and autonomy to implement growth-oriented policies and attract investment.

Service Delivery: Evaluate the impact of tax devolution on the delivery of public services such as healthcare, education, and social welfare programs. Assess whether devolution leads to improvements in service quality, accessibility, and equity, particularly in states with weaker fiscal capacities.

Interstate Cooperation and Coordination: Analyze the implications of tax devolution for interstate cooperation and coordination in areas such as tax administration, policy harmonization, and regional development planning. Assess whether tax devolution fosters greater collaboration between central and state governments and promotes consensus-building on fiscal issues.

Social Welfare and Equity: Assess the impact of tax devolution on social welfare outcomes, including poverty reduction, income distribution, and social inclusion. Analyze whether devolution contributes to more equitable development outcomes and improves the well-being of marginalized and vulnerable populations.

Sustainability and Resilience: Evaluate the long-term sustainability and resilience of fiscal arrangements following tax devolution. Assess whether devolution promotes fiscal discipline, stability, and resilience to economic shocks, and whether adjustments are needed to address emerging challenges or vulnerabilities.

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Stakeholder Perspectives: Consider the perspectives and feedback of various stakeholders, including policymakers, government officials, civil society organizations, and citizens, in assessing the impact of tax devolution. Incorporate stakeholder input into the evaluation process to ensure a comprehensive and inclusive assessment of outcomes and implications.

By addressing these aspects in an impact assessment, policymakers, researchers, and practitioners can gain valuable insights into the effects of tax devolution in India and identify opportunities for further reforms and improvements in fiscal federalism and governance.[10]

Efficiency of devolution of power in India

Improved local engagement and empowerment: Devolution empowers local communities to identify and address their own needs, leading to more targeted and relevant development initiatives.

Reduction of bureaucratic barriers: Decentralized decision-making streamlines resource allocation and expedites project execution, enhancing efficiency.

Increased transparency and accountability: Proximity to constituents makes local governments more responsive and accountable to public demands.

Disparity in implementation: The effectiveness of devolution varies among states due to differences in political commitment, administrative capabilities, and socio-economic conditions.

Financial limitations: Limited financial resources often impede the ability of local authorities to effectively carry out devolved functions, thereby limiting developmental progress.

[10] RV Deshpandey, Tax reforms in India, Indian Streams Research Journal (2018)

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Insufficient capacity building: The effective utilization of devolved powers necessitates trained personnel and robust institutional frameworks, which may not always be readily available at the local level..

Measures to Strengthen Federal Structure

Enhanced financial decentralization: Ensure timely and adequate allocation of resources to local bodies, with a focus on prioritizing marginalized areas.

Capacity-building initiatives: Strengthen local governance structures through staff training, technical assistance, and skill development programs.

Promotion of Panchayati Raj: Implement the provisions of the 73rd and 74th Constitutional Amendments to grant full financial and administrative autonomy to local governments.

Inter-state collaboration: Foster cooperation among states for resource sharing, infrastructure development, and regional progress.

Respect for diversity: Consider cultural, linguistic, and social diversity in policy formulation and resource allocation processes.[11]

Institutional strengthening: Establish institutions to ensure fair and unbiased representation of all regions, and safeguard the independence of constitutional bodies like the Election Commission and the judicial system.

CONCLUSION

The Constitution of India mandates tax devolution to states through mechanisms like the Finance Commission and provisions such as Article 280.

Over the years, there have been revisions in the tax devolution formula to address changing economic dynamics and state priorities. In addition to tax devolution, the

[11] Singh, RR Challenges of Indian Tax Administration, 379, (Lexis Nexis, 2016)

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central government may provide discretionary grants to states based on specific needs or projects.

Tax devolution plays a crucial role in the fiscal autonomy of states, influencing their expenditure patterns, development priorities, and overall economic growth. Despite tax devolution, interstate disparities persist due to variations in economic development, resources, and governance capacities among states.

Central government policies on tax devolution aim to ensure an equitable distribution of resources among states, considering factors like population, income levels, and fiscal discipline. Tax devolution is a cornerstone of India's fiscal federalism, facilitating financial autonomy for states while maintaining the integrity of the national economy.

While tax devolution enhances state autonomy, challenges such as horizontal imbalances and fiscal deficits necessitate ongoing reforms in the distribution mechanism. Transparent criteria and methodologies for tax devolution are essential to foster trust and cooperation between the central and state governments.

Efforts to bridge interstate disparities should go beyond tax devolution to encompass policies promoting regional development, resource mobilization, and capacity-building in lagging states. Consistency and predictability in tax devolution policies are crucial to provide states with a stable fiscal environment for long-term planning and development.

Effective collaboration between the central and state governments is imperative to address challenges, adapt to changing economic realities, and achieve sustainable growth and development across the country.

SUGGESTIONS

Periodically review and update the tax devolution formula to reflect changing economic dynamics and state priorities. Consider factors such as population growth, income levels, regional disparities, and fiscal discipline to ensure a fair and equitable distribution of resources.

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Incentivizing Fiscal Discipline: Introduce incentives or rewards for states that demonstrate fiscal discipline and efficient utilization of resources. This can encourage responsible fiscal management and discourage imprudent spending practices.

Addressing Interstate Disparities: Implement targeted measures to address interstate disparities in economic development, infrastructure, and social indicators. This could include special assistance programs, infrastructure projects, and capacity-building initiatives focused on lagging regions.

Flexibility in Grants: Provide states with greater flexibility in the utilization of discretionary grants, allowing them to allocate funds based on their specific development priorities and needs. This can foster innovation and tailor-made solutions at the state level.

Capacity Building: Invest in capacity-building initiatives to strengthen the administrative and governance capabilities of states, particularly in areas related to revenue generation, public financial management, and implementation of development programs.

Encouraging Revenue Diversification: Encourage states to diversify their revenue sources beyond traditional tax revenues by promoting initiatives such as local taxation reforms, public-private partnerships, and innovative financing mechanisms.

Consultative Approach: Adopt a consultative approach involving central and state governments, as well as other stakeholders such as economists, policymakers, and civil society organizations, in the formulation of tax devolution policies. This can ensure that policies are informed by diverse perspectives and grounded in empirical evidence.

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