
INTERNATIONAL JOURNAL OF ADVANCED LEGAL RESEARCH

CRITICAL ANALYSIS OF GREEN TAXATION IN INDIA AND ITS SIGNIFICANCE

- Mr. D. Deva¹ & Prof. (Dr.) C. Fowmina²

ABSTRACT

Green taxation refers to fiscal instruments such as taxes, cess, duties, and charges imposed to discourage environmentally harmful activities and promote sustainable development. In India, green taxation has emerged as an important policy tool to address environmental degradation, climate change, and pollution. While India's approach reflects its commitment to sustainable growth, the effectiveness and equity of such taxation remain subjects of debate. One of the most notable examples of green taxation in India is the coal cess (introduced in 2010 and later subsumed under the GST Compensation Cess). The objective was to generate funds for the National Clean Energy Fund (NCEF) and promote renewable energy initiatives. Similarly, higher excise duties on petroleum products, green cess on old vehicles in certain states, plastic waste management fees, and pollution charges imposed by the National Green Tribunal (NGT) represent efforts to internalize environmental costs. India has also implemented carbon pricing indirectly through fuel taxation, though it does not yet have an explicit carbon tax system. The significance of green taxation lies primarily in its alignment with the "polluter pays principle." By increasing the cost of environmentally harmful activities, green taxes create economic incentives for industries and consumers to shift towards cleaner alternatives. For a developing country like India, facing severe air pollution, water contamination, and rising greenhouse gas emissions, fiscal measures can play a transformative role in promoting renewable energy, electric mobility, and sustainable consumption patterns.

¹ Research Scholar, Vinayaka Missions Law School, Chennai

² Associate Dean, Vinayaka Missions Law School, Chennai.

For general queries or to submit your research for publication, kindly email us at ijalr.editorial@gmail.com

Key Words: Green Taxation, Carbon Tax, Indian Taxation, Environmental Protection, Green Economy.

INTRODUCTION

Environmental degradation, climate change, and rapid industrialization have emerged as major challenges confronting India in the twenty-first century. As one of the fastest-growing economies in the world, India faces the dual responsibility of sustaining economic development while ensuring environmental protection. In this context, green taxation has gained prominence as an important fiscal policy instrument aimed at promoting sustainable development. Green taxation refers to the imposition of taxes, cess, duties, and other fiscal charges on activities that cause environmental harm, with the objective of discouraging pollution and encouraging the adoption of cleaner alternatives. In India, green taxation has been implemented through measures such as the coal cess, increased excise duties on fossil fuels, green cess on old vehicles, and various environmental compensation charges imposed by regulatory authorities. These measures reflect the application of the “polluter pays principle,” which seeks to internalize environmental costs within market mechanisms. However, the effectiveness, fairness, and overall impact of green taxation remain subjects of critical examination, particularly in a developing country where socio-economic inequalities and developmental priorities coexist with environmental concerns.³

This study undertakes a critical analysis of green taxation in India and its significance, examining its objectives, implementation, challenges, and role in advancing environmental sustainability while balancing economic growth and social equity. However, the implementation of green taxation in India presents several challenges. First, there is a concern about regressivity. Higher fuel taxes can disproportionately affect lower-income groups, as transportation and energy costs form a significant part of their expenditure. Without adequate redistribution mechanisms or subsidies for clean alternatives, green taxes may widen socio-economic inequalities. Second, there are questions regarding the utilization of funds. Critics argue that revenues collected under environmental levies are not always transparently or exclusively

³ Nicholas Stern, *The Economics of Climate Change: The Stern Review* (Cambridge Univ. Press 2007).

For general queries or to submit your research for publication, kindly email us at ijalr.editorial@gmail.com

allocated to environmental protection. The diversion of funds may dilute the intended environmental impact.

Another critical issue is the lack of a comprehensive framework. India's green taxation measures are often fragmented across sectors and states, lacking uniform standards and long-term policy coherence. While initiatives like the Perform, Achieve and Trade (PAT) scheme and Renewable Purchase Obligations (RPOs) complement green taxation, a more integrated carbon pricing mechanism could provide clearer signals to the market. Furthermore, enforcement remains inconsistent, particularly in regulating industries and ensuring compliance with environmental norms. Despite these limitations, green taxation has significant policy relevance in India's developmental context. It supports India's international commitments under the Paris Agreement and reinforces the transition towards a low-carbon economy. By generating revenue for clean energy projects and incentivizing technological innovation, green taxes can reconcile economic growth with environmental sustainability⁴

RESEARCH METHODOLOGY

The present study on green taxation adopts a doctrinal research methodology, which is primarily library-based and focuses on the analysis of existing legal principles, statutory provisions, judicial decisions, and scholarly writings. This research relies on primary and secondary sources of law. Primary sources include the Constitution of India (particularly Articles 48A, 51A(g), 253, and related fiscal provisions), parliamentary legislations such as the Finance Acts introducing coal cess and GST Compensation Cess, the Environment (Protection) Act, 1986, and relevant taxation laws. Judicial pronouncements of the Supreme Court of India, High Courts, and the National Green Tribunal (NGT) interpreting the "polluter pays principle," sustainable development, and environmental compensation form a crucial part of the doctrinal analysis. Landmark cases such as *Vellore Citizens' Welfare Forum v. Union of India* and *Indian Council for Enviro-Legal Action v. Union of India* are examined to understand the evolution of environmental fiscal responsibility in India. Secondary sources include books, peer-reviewed

⁴ William J. Baumol & Wallace E. Oates, *The Theory of Environmental Policy* (2d ed. Cambridge Univ. Press 1988).

For general queries or to submit your research for publication, kindly email us at ijalr.editorial@gmail.com

journal articles, law commission reports, government publications, policy documents, reports of the Ministry of Environment, Forest and Climate Change (MoEFCC), and reports from international organizations such as the OECD and World Bank. These materials provide conceptual clarity, comparative perspectives, and critical commentary on green taxation mechanisms and their implementation.

LITERATURE REVIEW

1. A.C. Pigou, *The Economics of Welfare* (Macmillan & Co. 1920).

A.C. Pigou's *The Economics of Welfare* (1920) lays the foundation for modern welfare economics and introduces the concept of externalities. Pigou argues that government intervention, particularly through taxation (now known as Pigouvian taxes), is necessary to correct market failures caused by negative externalities such as pollution, forming the theoretical basis of green taxation.

2. David Pearce, *The Role of Carbon Taxes in Adjusting to Global Warming*, 101 *Econ. J.* 938 (1991).

David Pearce, in *The Role of Carbon Taxes in Adjusting to Global Warming* (1991), argues that carbon taxes are an efficient market-based instrument to combat climate change. He explains that pricing carbon emissions internalizes environmental costs, encourages cleaner technologies, and provides revenue for sustainable development, making carbon taxation a practical climate policy tool.

3. Lawrence H. Goulder, *Environmental Taxation and the "Double Dividend": A Reader's Guide*, 2 *Int'l Tax & Pub. Fin.* 157 (1995).

Lawrence H. Goulder's article explores the "double dividend" hypothesis, which suggests that environmental taxes can yield two benefits: improved environmental quality and enhanced economic efficiency if revenues are used to reduce distortionary taxes. He critically

For general queries or to submit your research for publication, kindly email us at ijalr.editorial@gmail.com

examines theoretical debates and conditions under which environmental taxation can achieve both environmental and fiscal gains.

4. Org. for Econ. Co-operation & Dev. (OECD), *Environmental Taxation: A Guide for Policy Makers* (2011).

The OECD's *Environmental Taxation: A Guide for Policy Makers* (2011) provides a comprehensive framework for designing and implementing environmental taxes. It outlines principles such as efficiency, equity, and transparency, and emphasizes carbon pricing and green fiscal reform as effective tools for reducing pollution while promoting sustainable economic growth in both developed and developing countries.

5. World Bank, *State and Trends of Carbon Pricing 2019* (2019).

The World Bank's *State and Trends of Carbon Pricing 2019* provides a global overview of carbon tax and emissions trading systems. It analyzes pricing trends, revenue generation, and policy developments worldwide, emphasizing carbon pricing as a cost-effective mechanism to reduce greenhouse gas emissions and support countries in achieving climate commitments under the Paris Agreement.

6. Shreekant Gupta & K.R. Bandyopadhyay, *Coal Cess in India: Issues and Challenges, Energy Pol'y*(2016).

Shreekant Gupta and K.R. Bandyopadhyay examine India's Coal Cess as a fiscal instrument aimed at promoting clean energy transition. The article highlights revenue generation potential, policy design issues, and challenges in fund allocation and transparency. It critically assesses whether the coal cess effectively advances environmental objectives while balancing India's developmental needs.

For general queries or to submit your research for publication, kindly email us at ijalr.editorial@gmail.com

<https://www.ijalr.in/>

7. Saptarshi Ghosh, Implicit Carbon Pricing in India: Distributional Effects of Fuel Taxes, Energy Pol'y (2018).

Saptarshi Ghosh analyzes how India's fuel taxes function as an implicit carbon pricing mechanism. The study evaluates the distributional impact of such taxes across income groups, highlighting concerns of regressivity. It argues that while fuel taxation reduces emissions and generates revenue, complementary welfare measures are necessary to ensure social-equity.

8. Jyoti Parikh & Kirit Parikh, Environmental Fiscal Reforms in India, Int'l Rev. Env'tl. & Res. Econ. (2012).

Jyoti Parikh and Kirit Parikh examine environmental fiscal reforms in India, emphasizing the role of taxation and pricing policies in promoting sustainable development. The article analyzes the economic and distributional impacts of environmental taxes and argues that carefully designed fiscal reforms can reduce pollution while supporting growth and poverty alleviation.

9. Shouvik Bhattacharya, Green Taxation and Sustainable Development in India: A Critical Evaluation, Indian J. Env'tl. L. (2020).

Shouvik Bhattacharya critically evaluates the framework of green taxation in India, examining its constitutional basis, policy coherence, and practical implementation. The article highlights gaps in enforcement, fragmented regulatory approaches, and concerns over revenue utilization, while emphasizing the importance of green taxation in advancing sustainable development and environmental governance.

INDIAN FRAMEWORK FOR GREEN TAXATION

Green taxation in India operates within a constitutional, statutory, and policy-based framework designed to integrate environmental protection with economic governance. Although India does

For general queries or to submit your research for publication, kindly email us at ijalr.editorial@gmail.com

<https://www.ijalr.in/>

not have a single consolidated “Green Tax Act,” environmental fiscal measures are embedded across taxation laws, environmental statutes, and judicial doctrines. The framework reflects the principles of sustainable development and the “polluter pays principle,” which have been recognized as part of Indian environmental jurisprudence. At the constitutional level, Articles 48A and 51A(g) impose a duty on the State and citizens to protect and improve the environment. Article 21, guaranteeing the right to life, has been judicially expanded to include the right to a healthy environment. Further, Articles 246 and 265 empower the Union and State governments to levy taxes in accordance with constitutional provisions. Article 253 enables Parliament to enact laws implementing international environmental obligations, such as commitments under the Paris Agreement. Together, these provisions form the constitutional foundation for environmental taxation.⁵

Statutorily, green taxation in India is implemented through various fiscal instruments. One of the earliest and most significant measures was the Coal Cess, introduced under the Finance Act, 2010. The cess aimed to generate funds for the National Clean Energy Fund (NCEF) to promote renewable energy and environmental projects. Later, the cess was subsumed into the GST Compensation Cess framework. Additionally, excise duties and Value Added Tax (VAT) on petroleum products have functioned as implicit carbon taxes, increasing the cost of fossil fuel consumption. The Goods and Services Tax (GST) regime also incorporates environmental considerations through differential tax rates. Environmentally harmful products such as coal and certain luxury goods are taxed at higher rates, while renewable energy devices attract concessional rates. Similarly, several states impose a “Green Tax” on old vehicles under the Motor Vehicles Act, aiming to discourage polluting vehicles and promote cleaner transportation.⁶

Environmental compensation mechanisms further strengthen the framework. The Environment (Protection) Act, 1986 empowers authorities to impose penalties and compensation for environmental damage. The National Green Tribunal (NGT), established under the NGT Act,

⁵ Robert N. Stavins, Experience with Market-Based Environmental Policy Instruments, in Handbook of Environmental Economics 355 (Karl-Göran Mäler & Jeffrey R. Vincent eds., 2003).

⁶ Gilbert E. Metcalf & David Weisbach, The Design of a Carbon Tax, 33 *Harv. Envtl. L. Rev.* 499 (2009).

For general queries or to submit your research for publication, kindly email us at ijalr.editorial@gmail.com

2010, frequently applies the “polluter pays principle” by directing industries to pay environmental compensation for remediation and restoration. India also uses market-based mechanisms such as the Perform, Achieve and Trade (PAT) scheme under the Energy Conservation Act, 2001. Although not a direct tax, the PAT scheme incentivizes industries to improve energy efficiency, thereby complementing green fiscal policies. More recently, India has initiated steps toward developing a domestic carbon market, which may further institutionalize carbon pricing. Despite these measures, the Indian framework faces challenges. The absence of a unified carbon tax, fragmented implementation across sectors, and concerns regarding transparency in fund utilization limit its overall effectiveness. Additionally, the regressive impact of fuel taxes on lower-income groups requires balancing measures to ensure equity.⁷

CONSTITUTIONAL BASIS FOR IMPLEMENTING GREEN TAXATION

The constitutional basis for implementing green taxation in India is rooted in the principles of environmental protection, fiscal authority, and sustainable development embedded within the Constitution of India. Although the Constitution does not expressly use the term “green taxation,” its provisions collectively empower the State to impose environmental taxes and charges to protect ecological balance and public health.⁸

- 1) **Right to Life - Article 21:** guarantees the right to life and personal liberty. The Supreme Court has expansively interpreted this provision to include the right to a clean and healthy environment. In cases such as *Subhash Kumar v. State of Bihar* and *Vellore Citizens' Welfare Forum v. Union of India*, the Court affirmed that environmental protection is integral to Article 21. Green taxation, therefore, becomes a legitimate instrument to safeguard this fundamental right by discouraging pollution and funding environmental restoration.
- 2) **Directive Principles of State Policy (Article 48A):** Article 48A mandates that the State shall endeavor to protect and improve the environment and safeguard forests and wildlife.

⁷ Michael A. Toman, *Economic Instruments for Environmental Management*, 6 *Env'tl. & Res. Econ.* 171 (1995).

⁸ P. Cullet, *Environmental Protection in India: The Constitutional Framework*, 48 *J. Indian L. Inst.* 312 (2006).

For general queries or to submit your research for publication, kindly email us at ijalr.editorial@gmail.com

Though non-justiciable, Directive Principles guide legislative and executive action. Environmental taxes, cess, and fiscal reforms are practical tools through which the State fulfills its constitutional obligation under this provision.

- 3) **Fundamental Duties (Article 51A(g)):** Article 51A(g) imposes a duty on every citizen to protect and improve the natural environment. While fundamental duties are not directly enforceable, courts have relied upon them to justify environmental regulations and fiscal measures. Green taxation supports this constitutional vision by creating shared responsibility between the State and citizens.
- 4) **Legislative Competence – Articles 245, 246 & Seventh Schedule:** Articles 245 and 246 grant Parliament and State Legislatures the authority to make laws, including taxation laws, within their respective jurisdictions. The Seventh Schedule (Union List and State List) specifically empowers governments to levy taxes such as excise duties, customs, and taxes on vehicles and goods. This constitutional allocation of fiscal powers enables the imposition of environmental taxes like coal cess, fuel duties, and green vehicle taxes.
- 5) **Article 265 – Authority of Law for Taxation:** Article 265 mandates that no tax shall be levied or collected except by authority of law. Green taxes such as the coal cess and GST compensation cess are imposed through statutory enactments passed by Parliament, thereby satisfying this constitutional requirement.
- 6) **Article 253 – International Obligations:** Article 253 empowers Parliament to enact laws to implement international agreements. India's commitments under international environmental treaties, including the Paris Agreement, provide further constitutional backing for adopting carbon pricing and environmental taxation mechanisms.
- 7) **Judicial Recognition of Environmental Principles:** The Supreme Court has incorporated the “polluter pays principle,” “precautionary principle,” and “sustainable development” into Indian law. These principles strengthen the legitimacy of green taxation as a method to internalize environmental costs and ensure ecological accountability.

GREEN ECONOMY THROUGH GREEN TAXATION

For general queries or to submit your research for publication, kindly email us at ijalr.editorial@gmail.com

<https://www.ijalr.in/>

A green economy refers to an economic system that promotes sustainable development without degrading the environment. It emphasizes low carbon emissions, efficient resource use, social inclusion, and long-term ecological balance. In this context, green taxation emerges as a powerful fiscal instrument to facilitate the transition from a traditional growth model to a sustainable and environmentally responsible economy. Green taxation is based on the principle of internalizing environmental externalities.⁹ Traditional market systems often fail to account for the environmental costs of pollution, resource depletion, and carbon emissions. By imposing taxes on environmentally harmful activities such as fossil fuel consumption, industrial pollution, plastic production, and carbon emissions governments can correct these market failures. This approach reflects the “polluter pays principle,” ensuring that those who cause environmental harm bear the economic burden of mitigation and restoration.¹⁰

One of the primary ways green taxation supports a green economy is by altering consumer and producer behavior. Higher taxes on coal, petroleum products, and polluting industries increase the cost of unsustainable practices. As a result, businesses are incentivized to adopt cleaner technologies, improve energy efficiency, and invest in renewable energy sources. Similarly, consumers are encouraged to shift toward environmentally friendly alternatives such as electric vehicles, energy-efficient appliances, and sustainable products.¹¹

COMPARISON OF GREEN TAXATION IN VARIOUS COUNTRIES

Green taxation has become a central policy instrument across the world for addressing climate change, reducing pollution, and promoting sustainable development. However, the structure, implementation, and effectiveness of green taxation vary considerably among countries depending on their economic conditions, political will, and environmental priorities. A comparative analysis of countries such as Sweden, the United Kingdom, Canada, Germany, and India highlights differing approaches and valuable lessons.

⁹ Paul Ekins & Stefan Speck, *Environmental Tax Reform (ETR): A Policy for Green Growth*, 7 *Oxford Rev. Econ. Pol'y* 33 (2011).

¹⁰ United Nations Env't Programme (UNEP), *Towards a Green Economy: Pathways to Sustainable Development and Poverty Eradication* (2011).

¹¹ Niti Aayog, Gov't of India, *India's Intended Nationally Determined Contribution (INDC): Working Towards Climate Justice* (2015).

For general queries or to submit your research for publication, kindly email us at ijalr.editorial@gmail.com

Sweden is widely regarded as a pioneer in green taxation, having introduced a carbon tax in 1991. The Swedish carbon tax directly targets fossil fuels based on their carbon content and is among the highest in the world. Despite imposing high carbon prices, Sweden has successfully reduced greenhouse gas emissions while sustaining economic growth. The effectiveness of its system lies in strong institutional capacity, policy stability, and reinvestment of revenues into renewable energy and welfare programs. Sweden's model demonstrates that environmental taxation can coexist with economic competitiveness when carefully designed.

The United Kingdom has adopted a mixed approach by combining participation in emissions trading systems with a Carbon Price Floor to ensure a minimum carbon cost in electricity generation. The UK also imposes the Climate Change Levy on industrial energy use and has implemented localized environmental taxes such as the London Congestion Charge to control urban pollution. These measures contributed significantly to the reduction of coal use in power generation. The UK's strategy illustrates how fiscal tools can complement market-based trading mechanisms to achieve emission reductions.¹²

Canada presents another distinctive model through its federal carbon pricing backstop system. Provinces are required to implement either a carbon tax or an emissions trading system that meets federal standards. A key feature of Canada's approach is revenue recycling: most of the carbon tax revenue is returned directly to households in the form of rebates. This mechanism addresses concerns about the regressive nature of carbon taxes and enhances public acceptance. Canada's framework emphasizes transparency, accountability, and social equity.¹³

Germany has implemented ecological tax reforms by increasing taxes on fossil fuels and energy consumption while simultaneously reducing labor taxes and social security contributions. This reflects the "double dividend" hypothesis, whereby environmental taxes not only reduce emissions but also improve economic efficiency by lowering other distortionary taxes.

¹² Ministry of Env't, Forest & Climate Change, Gov't of India, *India: Third Biennial Update Report to the UNFCCC* (2021).

¹³ Navroz K. Dubash et al., *India's Climate Change Policy: Exploring a Co-Benefits Based Approach*, 3 *Econ. & Pol. Wkly.* 47 (2013).

For general queries or to submit your research for publication, kindly email us at ijalr.editorial@gmail.com

Germany's green taxation policy strongly supports its renewable energy transition, known as the Energiewende, and integrates fiscal policy with long-term climate objectives.

In contrast, India's green taxation framework remains more indirect and fragmented. India does not have an explicit carbon tax but imposes levies such as the coal cess and high excise duties on petroleum products, which function as implicit carbon pricing mechanisms. Additionally, green taxes on old vehicles and environmental compensation imposed by courts contribute to the framework. While these measures generate substantial revenue and support renewable initiatives, challenges remain regarding policy coherence, transparency in fund utilization, and the regressive impact on lower-income groups. Therefore the developed countries such as Sweden, Germany, and Canada have implemented structured, transparent, and socially balanced green taxation systems, whereas developing countries like India face challenges in integrating environmental taxation with socio-economic priorities.¹⁴ The comparative experience suggests that effective green taxation requires clear policy design, revenue recycling mechanisms, strong enforcement, and alignment with broader climate goals.

CONCLUSION

Green taxation in India represents an evolving yet significant instrument in the pursuit of sustainable development. Rooted in constitutional mandates, environmental jurisprudence, and international commitments, India's framework reflects an effort to integrate environmental accountability with fiscal policy. Instruments such as the coal cess, fuel excise duties functioning as implicit carbon taxes, green vehicle taxes, and environmental compensation mechanisms demonstrate the State's attempt to operationalize the "polluter pays principle" and internalize environmental externalities. The critical analysis reveals that while India has made notable progress in adopting environmental fiscal measures, the framework remains fragmented and largely indirect. Unlike several developed nations that have implemented explicit carbon taxation systems supported by structured revenue recycling mechanisms, India relies heavily on indirect

¹⁴ R. Maria Saleth, Environmental Taxes and Water Pricing in India: Reform Challenges, 45 *Econ. & Pol. Wkly.* 63 (2010).

For general queries or to submit your research for publication, kindly email us at ijalr.editorial@gmail.com

pricing tools without a unified carbon tax policy. This limits transparency and weakens the overall effectiveness of green taxation as a clear climate signal to industries and consumers.

Another significant concern is the regressive impact of certain green taxes, particularly fuel taxes, on lower-income groups. In a developing economy with substantial socio-economic disparities, environmental taxation must be carefully designed to balance ecological objectives with social justice. Without adequate compensatory mechanisms, subsidies for clean alternatives, or targeted welfare measures, green taxation may inadvertently increase economic burdens on vulnerable sections of society. Further, questions regarding the utilization and allocation of revenue collected through environmental levies remain central to the debate. The effectiveness of green taxation depends not only on discouraging polluting activities but also on ensuring that the revenue generated is transparently reinvested in renewable energy, public transportation, environmental restoration, and climate adaptation programs. Strengthening institutional mechanisms for monitoring and accountability is therefore essential. Despite these challenges, the significance of green taxation in India cannot be understated. It aligns with constitutional principles under Articles 21, 48A, and 51A(g), supports India's commitments under the Paris Agreement, and contributes to the gradual transition toward a low-carbon economy. With appropriate reforms—such as introducing a comprehensive carbon pricing framework, enhancing policy coherence, ensuring equitable revenue distribution, and strengthening enforcement—green taxation can become a more effective and transformative policy tool. Hence green taxation in India holds substantial potential as a mechanism for environmental protection and sustainable economic growth. Its success, however, depends on balancing efficiency, equity, transparency, and long-term climate objectives. A well-designed and integrated green taxation policy can play a pivotal role in shaping India's path toward an inclusive and environmentally resilient future.

REFERENCE

Books / Treaties

- 1) *A.C. Pigou, The Economics of Welfare (Macmillan & Co. 1920).*

For general queries or to submit your research for publication, kindly email us at ijalr.editorial@gmail.com

<https://www.ijalr.in/>

- 2) David Pearce, *The Role of Carbon Taxes in Adjusting to Global Warming*, 101 *Econ. J.* 938 (1991).
- 3) Lawrence H. Goulder, *Environmental Taxation and the “Double Dividend”*: A Reader’s Guide, 2 *Int’l Tax & Pub. Fin.* 157 (1995).
- 4) Org. for Econ. Co-operation & Dev. (OECD), *Environmental Taxation: A Guide for Policy Makers* (2011).
- 5) World Bank, *State and Trends of Carbon Pricing 2019* (2019).
- 6) Jyoti Parikh & Kirit Parikh, *Environmental Fiscal Reforms in India*, 6 *Int’l Rev. Envtl. & Res. Econ.* 1 (2012).
- 7) Shreekant Gupta & K.R. Bandyopadhyay, *Coal Cess in India: Issues and Challenges*, *Energy Pol’y* (2016).
- 8) Saptarshi Ghosh, *Implicit Carbon Pricing in India: Distributional Effects of Fuel Taxes*, *Energy Pol’y* (2018).
- 9) Shouvik Bhattacharya, *Green Taxation and Sustainable Development in India: A Critical Evaluation*, *Indian J. Envtl. L.* (2020).
- 10) *Indian Council for Enviro-Legal Action v. Union of India*, (1996) 3 S.C.C. 212 (India).
- 11) *Subhash Kumar v. State of Bihar*, (1991) 1 S.C.C. 598 (India).
- 12) Ministry of Fin., Gov’t of India, *Union Budget 2010–11* (introducing Clean Energy Cess).
- 13) *Energy Conservation Act, No. 52 of 2001, India Code* (2001).
- 14) *National Green Tribunal Act, No. 19 of 2010, India Code* (2010).

Case Laws

- 1) *Vellore Citizens’ Welfare Forum v. Union of India*, (1996) 5 S.C.C. 647 (India).
- 2) *Indian Council for Enviro-Legal Action v. Union of India*, (1996) 3 S.C.C. 212 (India).
- 3) *M.C. Mehta v. Union of India* (Oleum Gas Leak Case), (1987) 1 S.C.C. 395 (India).
- 4) *M.C. Mehta v. Kamal Nath*, (1997) 1 S.C.C. 388 (India).
- 5) *Subhash Kumar v. State of Bihar*, (1991) 1 S.C.C. 598 (India).
- 6) *Municipal Council, Ratlam v. Vardhichand*, (1980) 4 S.C.C. 162 (India).
- 7) *T.N. Godavarman Thirumulpad v. Union of India*, (1997) 2 S.C.C. 267 (India).

For general queries or to submit your research for publication, kindly email us at ijalr.editorial@gmail.com

<https://www.ijalr.in/>

- 8) *A.P. Pollution Control Bd. v. Prof. M.V. Nayudu*, (1999) 2 S.C.C. 718 (India).
- 9) *Narmada Bachao Andolan v. Union of India*, (2000) 10 S.C.C. 664 (India).
- 10) *Goel Ganga Developers India Pvt. Ltd. v. Union of India*, (2018) 18 S.C.C. 257 (India).
- 11) *Paryavaran Suraksha Samiti v. Union of India*, (2017) 5 S.C.C. 326 (India).
- 12) *Sterlite Indus. (India) Ltd. v. Union of India*, (2013) 4 S.C.C. 575 (India).



For general queries or to submit your research for publication, kindly email us at ijalr.editorial@gmail.com

<https://www.ijalr.in/>