

## Indian Polity Notes Part 9 in English

### 9] The Central Government

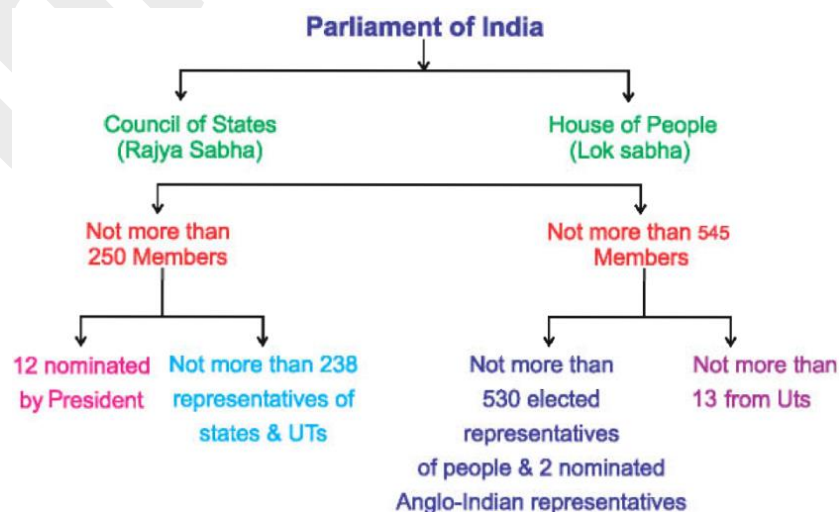
- The founding fathers of the Indian constitution, by giving due recognition to the vastness and plural character of our nation, have provided a federal arrangement for her governance; yet they avoided the term **'federal'** instead termed the central organization as Union of states.
- As in any federal system, we the Indians have two sets of constitutionally constituted government, and two sets of legislature, ie. Union Parliament and the state legislature.
- However there is only one set of judicial courts under the authority of the Supreme Court. Powers and responsibilities of these two sets of governing institution are clearly defined in the constitution, through three lists of power
  - Union list
  - state list
  - concurrent list.
- To understand the system of governance in India, one should know the systems of governance both at union level and at state level.

#### The Union Government

- The constitution of India provides for a parliamentary form of Government under an elected President. It has three wings; the legislature, the executive and the judiciary.

#### Union Legislature

- The Parliament represents the union Legislature which consists of two Houses, the Upper House called Council of States or Rajya Sabha and the lower House called House of People or Lok Sabha.



#### Lok Sabha (House of People)

- The Lok Sabha is the important house of the Indian parliament and contains elected representatives of the people.
- The Lok Sabha as of today has 543 elected members. Out of these, 530 members are elected from the states and 13 members from the Union Territories.
- The President generally nominates two members belonging to the Anglo-Indian community.
- At present, the Lok Sabha consists of **545** members.

### Qualification

- A person seeking election to the Lok Sabha must possess the following qualifications.
  - He / She must be a citizen of India.
  - He / She must not be less than 25 years of age.
  - He / She must not hold any office of profit under the Union or State Government.
  - He / She should have his / her name in the electoral roll in any part of the country.
  - He / She must be mentally sound and financially solvent.

### The term of the House

- Normally the Lok Sabha enjoys a term of **five years** from the date of its first session.
- The term of the House can be dissolved by the President on certain occasions, on the recommendation of the Prime Minister or when the President is convinced of the uncertainty of any group enjoying necessary majority in the House.

### Election to the Lok Sabha

- The Members of the Lok Sabha are directly elected by the people of the constituencies created on the basis of population.
- The Election Commission of India arranges, supervises and conducts elections to the Lok Sabha. For the sake of elections to Lok Sabha the entire nation is divided into number of constituencies which are formed more or less on the basis of the population.
- **"Universal Adult Franchise"** is followed while electing the members of the Lok Sabha.
- All Indian citizens above **18** years of age who are registered as voters will vote for their representatives.
- This house as directly elected, enjoys more financial powers than the other House (Rajya Sabha) (e.g) Money Bills can be introduced only in the Lok Sabha.
- Council of Ministers are collectively and individually responsible to Lok Sabha.
- The Lok Sabha is presided over by the 'speaker' who is elected by its members.
- In the absence of the Speaker the Deputy Speaker elected by the members of the house presides over the session.

### Rajya Sabha (Council of States)(Art 80)

- The Council of States or Rajya Sabha consists of **250 members** out of which 238 represent the states and the Union Territories, elected by the method of indirect election. The **12 nominated** members shall be chosen by the President from amongst persons having 'special knowledge or practical experience in the field of literature, science, art and social service.

### Qualification (Art 84)

- A person seeking membership of the Rajya Sabha must possess the following qualification.
  - He / She must be a citizen of India
  - He / She must not be less than 30 years of Age
  - He / She should have his / her name in the electoral roll in any part of the country.
  - He / She must not be the members of the Lok Sabha or any other legislature.
  - He / She must be a person with sound mind and financially solvent.
  - He / She must not hold any office of profit under any government.

### Term of the House

- The Rajya Sabha is a permanent house and is not subject to dissolution.
- The members of the Rajya Sabha are elected for a term of **six years**.
- One third of the members of Rajya Sabha retire every **two years**.
- The **Vice President of India is the Ex-officio Chairperson** of the Rajya Sabha.
- The Deputy Chairperson of the Rajya Sabha is elected by the members of Rajya Sabha.

### Election to the Rajya Sabha

- The members of Rajya Sabha are elected by the elected members of the "State Legislative Assemblies" in accordance with the system of proportional representation by means of the single transferable vote.
- This process of election is called "Indirect election" as they are not elected by the people directly.

The first woman Speaker of the Lok Sabha : **Smt. Meira Kumar**

### Powers and Functions of Parliament

- As the Parliament consists of two houses Rajya Sabha and Lok Sabha, it is termed as bicameral legislature.
- The main function of the Indian Parliament is to make the laws for good governance of the country.
- The laws are made for the sake of peace, security and progress of the nation as a whole. It has absolute control over the finances of the nation.
- It passes the Union budget and decides on the taxes.

- The Parliament has the responsibility to distribute the funds to the various government departments.
- The Parliament also has the power to amend any provision of the Indian Constitution by following specified procedures.
- The President of India, Judges of Courts and other highest constitutional authorities can be tried on grave charges and be removed from their offices by the parliamentary trial and removal of persons is known as 'the impeachment powers'.
- The approval of the Parliament is required to continue with the emergency promulgated by the President.
- President Speech in Rajya sabha **Art 87**

**Union Executive**

- The Union executive consists of the President, Prime Minister and his Council of Ministers. The President is the highest executive authority of the state.
- The executive powers of the President are entrusted to a team of ministers headed by the Prime Minister.
- The party or the coalition of parties, which enjoys a majority in the Lok Sabha is to select its leader, who will be appointed as the Prime Minister by the President.

**President of India**

- According to the Indian Constitution, **the President of India is the Head of the Indian Republic or the State.**
- The President is also the Constitutional head of the Union Legislature and Union Executive.
- He / She is also responsible for constituting of the Judiciary.
- According to **Article 53** of the constitution the executive power of the Union shall be vested in the President which shall be exercised by him directly or through officers subordinate to him in accordance with the Constitution.

$$\text{Electoral quota} = [\text{Total no of votes polled} / 1+1(2)] + 1$$

Population of the State

Value of the vote of an MLA =  $\frac{\text{Population of the State}}{\text{Total elected members of the State legislatures} \times 1000}$

Values of votes of total MLAs of 28 States and 2 UTs

Value of the vote of an MP =  $\frac{\text{Values of votes of total MLAs of 28 States and 2 UTs}}{\text{Total elected members of the Parliament}}$

**Qualifications of the President(Art 58)**

- He / She should be a citizen of India.
- He / She must have completed the age of 35 years.
- He / She must be eligible for election as a member of the Lok Sabha.
- He / She must not hold any office of profit in the union, state or Local government.
- The President cannot be a member of Parliament or of a State Legislature; if she / he is a member of any legislature, her / his seat will be deemed to have been vacated on the date she / he assumes the office of President.

S.no	Name	Period
1	Rajendra Prasad	26-Jan-1950 to 13-May-1962
2	Sarvepalli Radhakrishnan	13-May-1962 to 13-May-1967
3	Zakir Hussain	13-May-1967 to 3-May-1969
	Varahagiri Venkata Giri	3-May-1969 to 20-Jul-1969
	Muhammad Hidayatullah	20-Jul-1969 to 24-Aug-1969
4	Varahagiri Venkata Giri	24-Aug-1969 to 24-Aug-1974
5	Fakhruddin Ali Ahmed	24-Aug-1974 to 11-Feb-1977
	Basappa Danappa Jatti	11-Feb-1977 to 25-Jul-1977
6	Neelam Sanjiva Reddy	25-Jul-1977 to 25-Jul-1982
7	Giani Zail Singh	25-Jul-1982 to 25-Jul-1987
8	Ramaswamy Venkataraman	25-Jul-1987 to 25-Jul-1992
9	Shankar Dayal Sharma	25-Jul-1992 to 25-Jul-1997
10	Kocheril Raman Narayanan	25-Jul-1997 to 25-Jul-2002
11	A. P. J. Abdul Kalam	25-Jul-2002 to 25-Jul-2007
12	Pratibha Patil	25-Jul-2007 to 25-Jul-2012
13	Pranab Mukherjee	25-Jul-2012 to 17 July 2017
14	Ram Nath Kovind	25- July-2017 till now

### Salary

- In 2008, the Parliament increased the salary of the President from Rs.50,000 to Rs.1.50 lakh per month and the pension to 50% of his salary per month.
- In addition, the former Presidents are entitled to furnished residence, phone facilities, car, medical treatment, travel facility, secretarial staff and office expenses upto Rs. 60,000 per annum.

- The spouse of a deceased President is also entitled to a family pension at the rate of 50% of pension of a retired President, furnished residence, phone facility, car, medical treatment, travel facility, secretarial staff and office expenses upto Rs.12,000 per annum.
- The President is entitled to a number of privileges and immunities.
- He enjoys personal immunity from legal liability for his official acts.
- During his term of office, he is immune from any criminal proceedings, even in respect of his personal acts. He cannot be arrested or imprisoned.
- However, after giving two months' notice, civil proceedings can be instituted against him during his term of office in respect of his personal acts.

### Election of the President(Art 55)

- The President is elected by an **electoral college** in accordance with the system of proportional representation by means of **single transferable vote**.
- The electoral college consists of the elected members of both houses of parliament and the elected members of the states and elected members of Union Territories.
- The President of India can be removed from his office before the expiry of his normal terms through **the process of impeachment (Art – 61)**.
- He can also relinquish his office prematurely by tendering a resignation to the Vice President.
- The President is elected for a term of five years and can be re-elected(**Art 56**).

### Electoral College for Presidential Election

- Elected members of Lok Sabha
- Elected members of Rajya Sabha
- Elected members of all State Legislative Assemblies / Elected members of the Union Territories.

### Powers of the President

1. Executive Powers
2. Legislative Powers
3. Financial Powers
4. Judicial Powers
5. Military Powers
6. Emergency Powers

### Executive Powers

- The entire administration of India is carried on in the name of the President. Laws passed by the Parliament are promulgated with his assent.

- The President appoints the Prime Minister and other members of Council of Ministers, the Chief Justice the Judges of Supreme Court and High Courts, Heads of the Election Commission, the Attorney General, Chair Person and members of UPSC, Heads of armed forces etc.
- The President is the Supreme Commander of the armed forces.
- It may be observed that though formally all the executive powers are vested in the President, he exercises them on the advice of the Prime Minister and his Council of Ministers.
- Earlier it was not obligatory for the President to accept this advice but **the Forty-Second Amendment Act, 1976** made it obligatory for the President to exercise his functions in accordance with the advice of the Council of Ministers.
- However, under **the Forty-Fourth Amendment Act, 1978** the President has been authorised to refer back the matter to the Council of Ministers for reconsideration.
- But if the Council of Ministers after such reconsideration tenders any advice to the President, the President has to abide by the same

### Legislative Powers

- The legislative powers of the President include summoning and proroguing both Houses of Parliament and dissolving the Lok Sabha, opening and addressing Combined sessions of the Parliament.
- All bills passed by the Parliament become "**Laws of Acts**" only after getting assent of the President. Money Bills cannot be introduced in the Parliament without his / her approval.
- The 12 nominated members shall be chosen by the President from amongst persons having 'special knowledge or practical experience in the field of literature, science, art and social service.

### Judicial Powers (Art 143)

- The President is not answerable to any court of law for exercise of his / her power (however he / she can be subjected to impeachment by the Parliament).
- He / she can pardon or remit or suspend a sentences of punishment given by the court martial or a sentence of death passed by a court.

### Financial Powers (Art 280)

- The Constitution empowers the President to have control over the finances of the state.
- No money bill can be introduced in the Parliament without the assent of the President. "Annual" Budget of the Central Government is presented before the Lok Sabha by the Union Finance Minister only with the permission of the President.
- The Contingency Fund of India is at the disposal of the President. He can make advances out of it to meet unforeseen expenditure before the same is approved of the Parliament.

## Emergency Powers

- There are three kinds of emergency powers of the president

### National Emergency

- The President is given the power to make a proclamation of Emergency on the ground of threat to the security of India, by war, external aggression or during armed rebellion (**Article 352**).

### State Emergency

- In case of failure of Constitutional machinery in States, the President is empowered to make proclamation, that the Government of a state cannot be carried on in accordance with the provision of the constitution (**Art. 356**).

### Financial Emergency

- The President is empowered to declare that a situation has arisen whereby "the financial stability or credit of India or of any part thereof is threatened" (**Art. 360**)

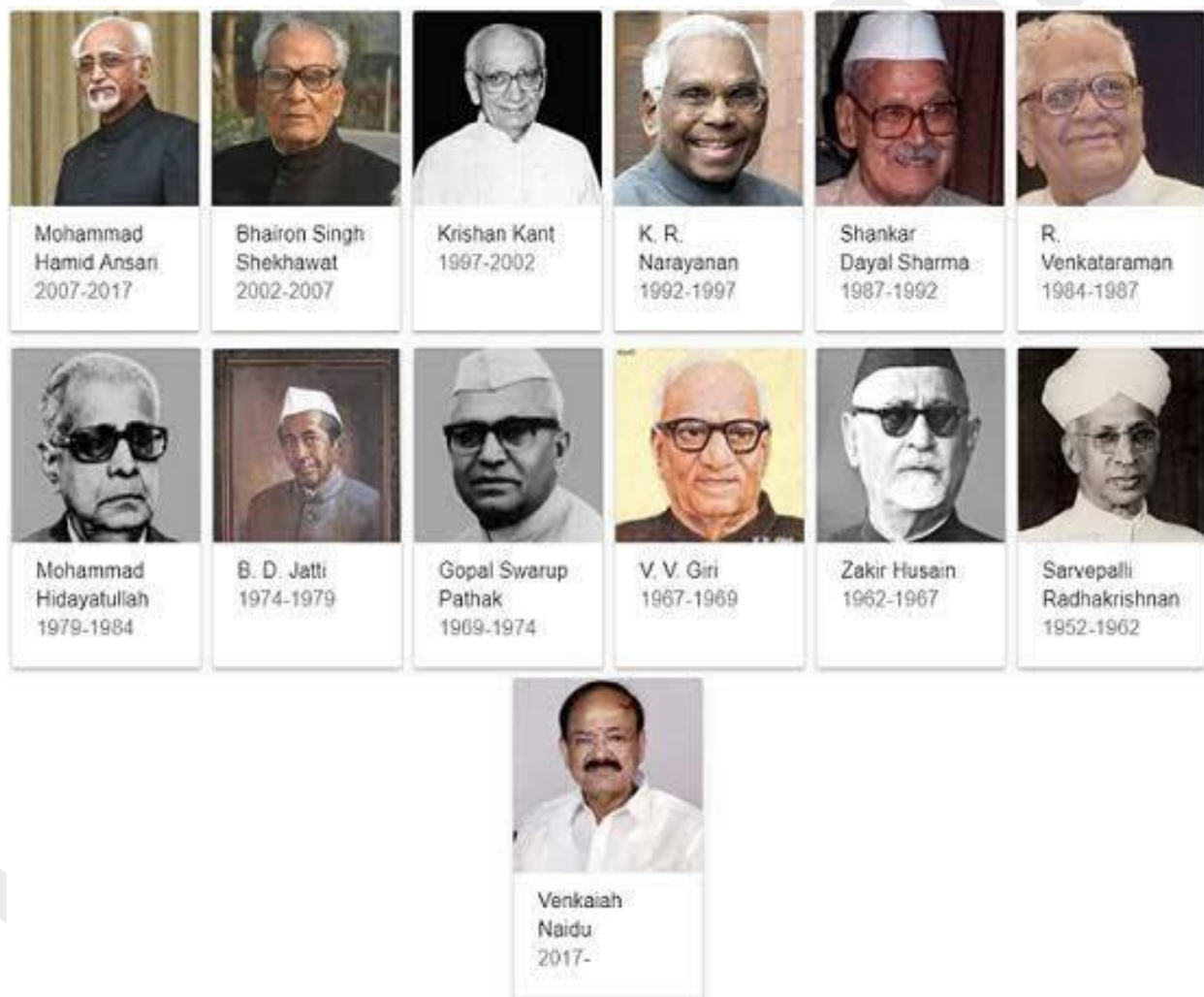
### Pardoning power

- **Article 72**
- any court (HC/SC/military court)
- Pardon
- reprieve temporary suspension of death sentence .
- Respite (awarding a lesser sentence, eg physically disabled, pregnant women)
- Remission
- Commutation
- Ordinance Making power **Art 123**

### Vice President

- **Article 63** of the Constitution provides for a Vice-President.
- The Vice-President shall be elected by the members of electoral college consists of members of both House of Parliament. This office has been created to maintain the political continuity of the State **Art 66**
- The Vice-President exercises the executive power of the Union as and when the President is unable to do so due to sickness or when the post of President becomes vacant due to resignation, death, or removal etc.
- The qualification stipulated for the post of president of India is also applicable to the post of the Vice President.
- The term of office of the Vice-President is five years. **Art 67**

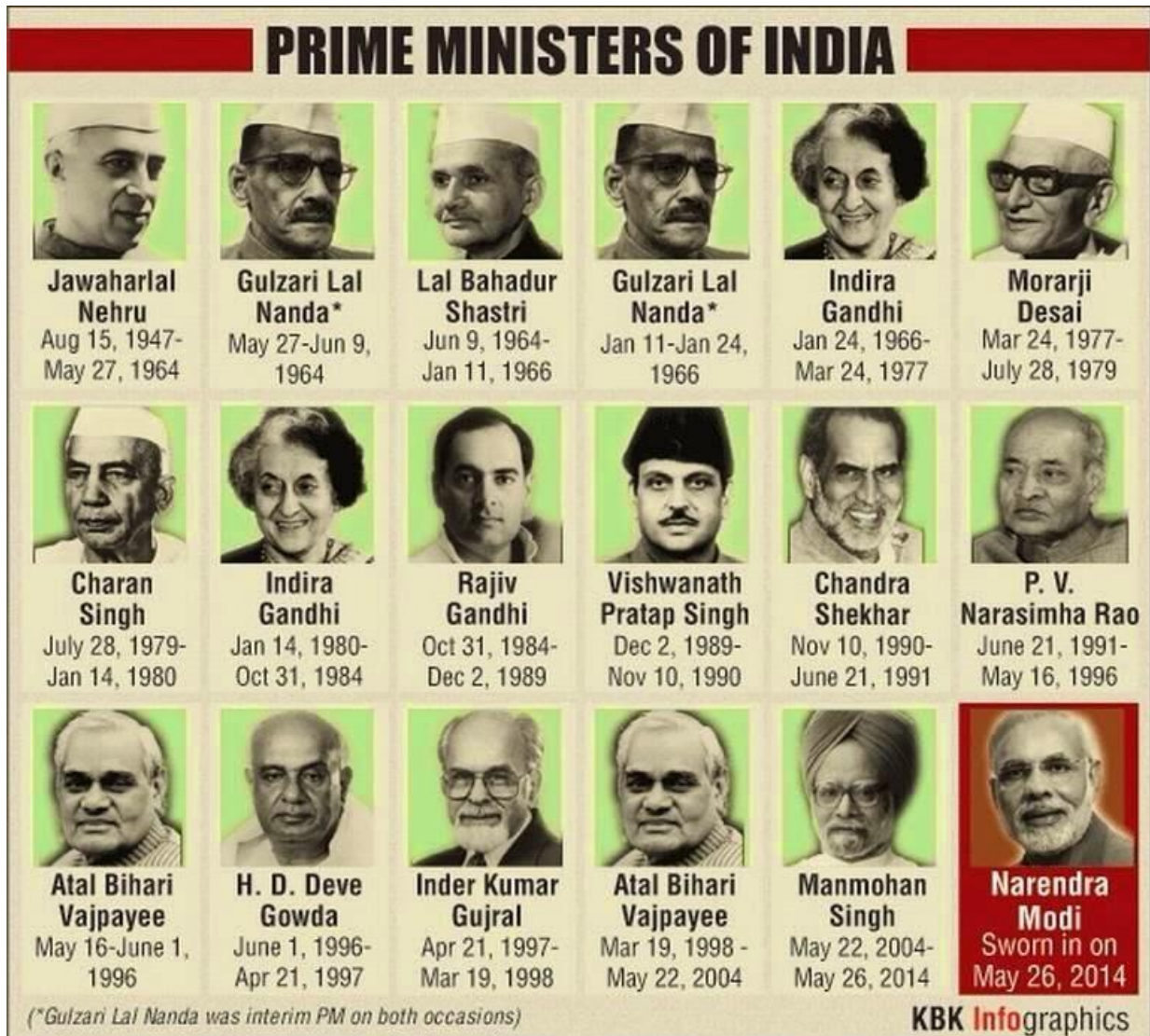
- His / her office may terminate earlier than the fixed term either by resignation death or by removal. He is eligible for re-election.
- The Vice –President of India occupies the second highest office in the Country.
- No specific functions are attached to the office of the Vice-President as such.
- The normal function of the Vice-President is to act as the ex-officio Chair person of the Council of States. **Art 64**
- But if there occurs any vacancy in the Office of the President by reason of his / her death, resignation, removal or otherwise, the Vice President acts as the President until a new President is elected. **Art 65**
- Dispute relating to president and Vice president **Art 71**



### Prime Minister

- The post of Prime Minister first originated in England and is borrowed from there by the makers of our constitution.
- In fact the Prime Minister of India as his counter part in Britain is the de facto executive head of the nation.

- According to the constitution of India , the leader of the Majority party or Majority group in the Lok Sabha is to be appointed as the Prime Minister by the President of India.
- The Prime Minister nominates members to his Council of Ministers including his / her cabinet. Thus the Prime Minister becomes and functions as the head of the Council of Ministers.
- The Prime Minister allocates portfolios to other ministers and monitors their functions.
- The Cabinet under the leadership of the Prime Minister is the policy making body which formulates the policies and programmes of the state. **Art 73**
- He / She is the Chief spokesperson of the Government. Thus the prime minister becomes the political leader of the government.
- He / She is the Chairperson of all highest central commissions like the Planning commission (**Niti Aayog**) the finance commission and National integration Council.
- The Prime Minister is described as the '**Keystone of the Cabinet Arch**' and '**First among equals**'. **Professor Harold J. Laski** called him '**The pivot of the whole system of Government**'.
- Sir Ivor Jennings described him as '**The Sun around which the planets revolve**'.



### Council of Ministers (Art 74)

- The number of members of the council of Ministers are not specified in the constitution. The ministers are classified under three ranks
  - Cabinet Ministers
  - Ministers of State
  - Deputy Ministers.

#### 1. Cabinet Ministers

- They constitute a policy making body of the government known as the Cabinet.
- It is a collective body in which decisions are taken either by consensus or by majority. Normally the cabinet ministers are assigned important portfolios such as Finance, Home, External Affairs and Railways.

## 2. Ministers of State

- They are also in charge of ministers or departments but they do not participate in the meetings of the cabinet unless invited to do so.

## 3. Deputy Ministers

- They assist either the Ministers of Cabinet or State in the performance of the duties entrusted to them.

## Speaker (Art 93)

- The constitution provides for a Speaker and a Deputy Speaker for the Lok Sabha and a Chairman and a Deputy Chairman for the Rajya Sabha.
- The Speaker and the Deputy Speaker are chosen by the Lok Sabha from among its members.
- In the absence of the Speaker in the House, the Deputy Speaker discharges the functions of the Speaker.
- Generally speaking, the position of the Speaker in India more or less corresponds to that of the Speaker of the House of Commons.
- His office is one of prestige and authority. He is the head of Lok Sabha.
- The smooth and orderly conduct of the business of the House is primarily his responsibility.
- Within the House and in all matters connected with the House, his word is final. He does not vote in the House except when there is an equality of votes.
- Whenever, in the event of final disagreement between the Houses on a legislative measure a joint sitting is called, he presides over such a joint sitting and all the rules of procedure in such a sitting operate under his directions and orders.
- The Speaker or Deputy Speaker of Lok Sabha vacates his office if he ceases to be a member of the House, he can resign by writing to the Deputy Speaker/Speaker and he can be removed by a resolution of the House, with 14 days' notice, passed by a majority of all the then members of the House **Art 100**.
- Irrespective of the dissolution of the House, the Speaker, however, continues in office until immediately before the first sitting of the new House.
- Deputy Speaker **Art 95**
- He decides the questions of disqualification of a member of the Lok Sabha, arising on the ground of defection under the provisions of the Tenth Schedule.
- In 1992, the Supreme Court ruled that the decision of the Speaker in this regard is subject to judicial review. He acts as the ex-officio chairman of the Indian Parliamentary Group which acts as a link between the Parliament of India and the various parliaments of the world.

- He also acts as the ex-officio chairman of the conference of presiding officers of legislative bodies in the country. Upto the 10th Lok Sabha, both the Speaker and the Deputy Speaker were usually from the ruling party.
- Since the 11th Lok Sabha, there has been a consensus that the Speaker comes from the ruling party (or ruling alliance) and the post of Deputy Speaker goes to the main opposition party.

### Money Bills

- Article 110 of the Constitution deals with the definition of money bills

### Financial Bills

- Financial bills are those bills that deal with fiscal matters, that is, revenue or expenditure. However, the Constitution uses the term 'financial bill' in a technical sense.

Financial bills are of three kinds:

1. Money bills—Article 110
2. Financial bills (I)—Article 117 (1)
3. Financial bills (II)—Article 117 (3)

- This classification implies that money bills are simply a species of financial bills. Hence, all money bills are financial bills but all financial bills are not money bills.
- Only those financial bills are money bills which contain exclusively those matters which are mentioned in Article 110 of the Constitution.
- These are also certified by the Speaker of Lok Sabha as money bills.
- The financial bills (I) and (II), on the other hand, have been dealt with in Article 117 of the Constitution.

### The Judiciary

- Our constitution provides for the establishment of an independent and integrated judiciary with **"Supreme Court (Art 124)"** as the highest court in the country.
- Our judiciary is independent of the Legislative and Executive wings of the Union and State Government.
- An integrated judiciary means a single judicial hierarchy for the whole country.
- The judiciary plays an important role in protecting the rights and freedom of the citizens.
- It plays an important role in analyzing and interpreting the provisions of laws and the constitution.

### Composition of the Supreme Court

- At the **Commencement of the Constitution in 1950** our Supreme Court consisted of **8 judges** including the Chief Justice.
- At Present, the Supreme Court consists of **31 Judges** including the Chief Justice.

### Appointment of Judges of the Supreme Court

- The Chief Justice of India is appointed by the President of India.
- The other Judges are appointed by the President in consultation with the Collegium with Chief Justice as Head.

### Qualification of Supreme Court Judges

- He / She must be a citizen of India.
- He / She should have worked as a Judge of a High Court for at least 5 years.
- He / She should have worked as an advocate of a High Court for atleast 10 years.
- The Chief Justice and other judges of the Supreme Court hold the office upto the age of **65 years**.
- The judges of the Supreme Court can resign before their term by giving their resignation in writing to the President.
- The Parliament also has power to remove the Judges by invoking impeachment provisions.
- The Supreme Court has its permanent seat in **"New Delhi" (Capital of India)**.
- It may also sit in any other place in India which may be decided by the Chief Justice of India with the approval of the President of India.

### Powers and Functions of the Supreme Court

#### Judicial Functions

- **The Supreme Court is the "Guardian of the Constitution"**.
- The two main judicial functions of the Supreme Court are **"Original Jurisdiction"** and **"Appellate Jurisdiction"**.

#### Original Jurisdiction

- The cases which are brought directly in the first instance to the Supreme Court come under original jurisdiction.
- dispute between the Government of India and one or more states of
- Dispute between two or more state
- the cases involving fundamental rights (dispute over the enforcement) come under the jurisdiction of the Supreme Court.
- The writs issued by the Supreme Court for the enforcement of the fundamental rights are,

#### (1) Habeas corpus

(2) Mandamus

(3) Prohibition

(4) Certiorari

(5) quo Warranto.

- The Supreme Court as well as the State High Courts can issue the above mentioned “5 writs” under “Right to Constitutional Remedies” to protect the Fundamental Rights guaranteed to the people (citizens) by the Constitution.
- That is why the Supreme Court is called the “Guardian of the Constitution”.

#### 1. Writ of Habeas Corpus:

- Safeguards people from illegal arrests.

#### 2. Mandamus

- It protects the petitioner who requires legal help to get his work done by respective public authorities.

#### 3. Prohibition

- It prohibits a subordinate court from acting beyond its jurisdiction.

#### 4. Certiorari

- It quashes an order issued by a subordinate court by overstepping its jurisdiction.

#### 5. Quo Warranto

- It prevents usurpation of a public office.

#### Appellate Jurisdiction

- As regards the Appellate Jurisdiction, the Supreme Court hears appeals against the decisions of the High Court in “Civil, Criminal and Constitutional” cases with a certificate from the High Court that it is fit to appeal in the Supreme Court.

#### Administrative Functions

- There is a chain of courts of different types for providing justice to the aggrieved.
- At present there are 25 High Courts. (some High courts look after cases from more than one state).
- Below the high courts there are the subordinate courts of different categories.
- But all the courts in India are administered and controlled by the Supreme Court.

- Recently for giving speedy and cheaper justice especially for the poor people **Lok Adalats** (people's courts) have been established.
- Consequent to the "**Legal Services Authorities Act of 1987**" Lok Adalats came in to existence.
- These are organized at different levels for quick disposal of pending cases.
- One should try to settle his/ her case through a Lok Adalat to save time, energy and money.
- Except criminal cases, all other categories of cases can be settled by these courts.
- The President can seek advice of the Supreme Court on important questions of law or fact.
- If you want to know more about these courts, the advertisements in the local news papers are of great help.
- Even in Tamil Nadu, these courts have settled many of the cases. Such courts are known as fast track courts.

### Judicial Review

- The power of the judiciary to declare a law as unconstitutional is known as "Judicial Review".
- By "Judicial Review", the Supreme Court can declare a law null and void when it is found against the Constitution.
- Thus it checks the arbitrary power of the executive and the legislature.
- Hence, the Supreme Court is rightly known as the "**Guardian of the Constitution**".
- The Supreme Court cannot interfere in the judgements declared by the Military Tribunals.
- No appeal can be taken from Military Tribunals to Supreme Court.

### Attorney General

- Law Officers and the Central Law Agency Attorney General **Article 76** of the constitution makes provision for the appointment of a law officer the attorney general, by President of India.
- It is his duty to give advice to the Government of India upon legal matters and to perform such other duties of a legal character, as may from time to time be referred or assigned to him by the President and to discharge the functions conferred on him by or under this constitution or any other law for the time being in force.
- The Attorney General is the highest law officer in the country and, in the performance of his duties, he has a right of audience in all courts in the territory of India.
- The Attorney General holds office during the pleasure of the President and receives such remuneration as the President determines from time to time.
- Apart from the Attorney General, the other law officers are the Solicitor General of India.

### Comptroller and Auditor General of India (CAG)

- The Constitution of India (Article 148) provides for an independent office of the Comptroller and Auditor General of India (CAG).

- He is the head of the Indian Audit and Accounts Department. He is the guardian of the public purse and controls the entire financial system of the country at both the levels—the Centre and the state.
- His duty is to uphold the constitution of India and laws of Parliament in the field of financial administration.
- This is the reason why Dr B R Ambedkar said that the CAG shall be the most important Officer under the Constitution of India.

### Appointment and Term

- To bear true faith and allegiance to the Constitution of India;
- To uphold the sovereignty and integrity of India;
- To duly and faithfully and to the best of his ability, knowledge and judgement perform the duties of his office without fear or favour, affection or ill-will; and
- To uphold the Constitution and the laws.

### Duties and Powers

- The Constitution (**Article 149**) authorises the Parliament to prescribe the duties and powers of the CAG in relation to the accounts of the Union and of the states and of any other authority or body.
- Accordingly, the Parliament enacted the CAG's (**Duties, Powers and Conditions of Service**) **act, 1971**. This Act was amended in 1976 to separate accounts from audit in the Central government.
- He audits the accounts related to all expenditure from the Consolidated Fund of India, consolidated fund of each state and consolidated fund of each union territory having a Legislative Assembly.
- He audits all expenditure from the Contingency Fund of India and the Public Account of India as well as the contingency fund of each state and the public account of each state.
- He audits all trading, manufacturing, profit and loss accounts, balance sheets and other subsidiary accounts kept by any department of the Central Government and state governments.
- He advises the President with regard to prescription of the form in which the accounts of the Centre and the states shall be kept (Article 150).
- He submits his audit reports relating to the accounts of the Centre to President, who shall, in turn, place them before both the Houses of Parliament (Article 151).
- He submits his audit reports relating to the accounts of a state to governor, who shall, in turn, place them before the state legislature (Article 151).
- He ascertains and certifies the net proceeds of any tax or duty (Article 279). His certificate is final. The 'net proceeds' means the proceeds of a tax or a duty minus the cost of collection.

### Articles:

- Art 148 Comptroller and Auditor-General of India
- Art 149 Duties and powers of the Comptroller and Auditor-General
- Art 150 Form of accounts of the Union and of the States
- Art 151 Audit reports

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