

Seventh Schedule (See Art. 246)	List I – Union List
	59. Cultivation, manufacture, and sale for export, of opium.
	97. Any other matter not enumerated in List II or List III including any tax not mentioned in either of those Lists.
	List II – State List
	8. Intoxicating liquors, that is to say, the production, manufacture, possession, transport, purchase and sale of intoxicating liquors.
	9. Relief of the disabled and unemployable.
	List III – Concurrent List
	15. Vagrancy; nomadic and migratory tribes.
	16. Lunacy and mental deficiency, including places for the reception or treatment of lunatics and mental deficients.
	19. Drugs and poisons, subject to the provisions of entry 59 of List I with respect to opium.
	20. Economic and social planning.
	23. Social security and social insurance; employment and unemployment.