Article 27 of Indian Constitution, Interpretation, Pronouncements

March 8, 2026 • vajiramandravi.com

Article 27 of Indian Constitution is a Fundamental Right discussed in Chapter III of the constitution listed under "Freedom of Religion". Under this Article, any citizen who promotes their religion or religious dominance must not pay any tax. Through this right, the constitution has protected the "Freedom of Conscience" under Article 25 which consists of four elements which are important including person, tax, promotion or maintenance of the religion or religious dominance.

Article 27 of Indian Constitution Interpretation

Article 27 of Indian Constitution discusses that there is no tax implied on the citizens promoting or maintaining any religion, it is a part of **Fundamental Rights** under the Freedom of Religion including the principle of secularism. This article ensures that the funds collected must not support any particular religion. Essential elements from the Article 27 of Indian Constitution includes:

- The term "person" has a broader definition and may refer to-
    - Individuals

- Companies
- associations or
- entities

Article 27 mentions that the state cannot compel anyone to pay a tax if that tax is used to promote or maintain a particular religion or religious denomination. For it to be violated, four conditions must all be met:

- There is a tax.
- The proceeds are used to promote or maintain a religion or religious denomination.
- A person is compelled to pay it.
- The dominant purpose of the tax is religious promotion or maintenance.

The key factor is the state's intention behind levying the tax. If it's for general public expenditure, Article 27 doesn't apply. If it's aimed at supporting a religion, it does.

Article 27 of Indian Constitution Judicial Pronouncements

In Commissioner, Hindu Religious Endowments, Madras vs Sri Lakshmindra Thirtha Swamiar of Sri Shirur Mutt (1954), the Supreme Court had to decide whether contributions collected from religious institutions under the Madras Hindu Religious and Charitable Endowment Act, 1951, were taxes under Article 27.

The petitioner argued they were taxes and therefore unconstitutional. The Court held that while the contributions resembled a tax, they were meant for the secular purpose of managing religious institutions, not for promoting or maintaining any religion.

This case drew an important line, a levy for administrative regulation is valid, but a levy for religious promotion violates Article 27.

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