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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

Initiative

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 18*th August,* 2023/*Sravana* 27, 1945 (*Saka*)

The following Act of Parliament received the assent of the President on the 18th August, 2023 and is hereby published for general information:—

THE CENTRAL GOODS AND SERVICES TAX (AMENDMENT) ACT, 2023

No. 30 OF 2023

[18*th August*, 2023.]

An Act further to amend the Central Goods and Services Tax Act, 2017.

BE it enacted by Parliament in the Seventy-fourth Year of the Republic of India as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Central Goods and Services Tax (Amendment) Act, 2023.

(*2*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Amendment of section 2.

2. In section 2 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), 12 of 2017.—

(*a*) after clause (*80*), the following clauses shall be inserted, namely:—

'(*80A*) "online gaming" means offering of a game on the internet or an electronic network and includes online money gaming;

(*80B*) "online money gaming" means online gaming in which players pay or deposit money or money's worth, including virtual digital assets, in the expectation of winning money or money's worth, including virtual digital assets, in any event including game, scheme, competition or any other activity or process, whether or not its outcome or performance is based on skill, chance or both and whether the same is permissible or otherwise under any other law for the time being in force;';

(*b*) after clause (*102*), the following clause shall be inserted, namely:—

'(*102A*) "specified actionable claim" means the actionable claim involved in or by way of—

(*i*) betting;

(*ii*) casinos;

(*iii*) gambling;

(*iv*) horse racing;

(*v*) lottery; or

(*vi*) online money gaming;';

(*c*) in clause (*105*), the following proviso shall be inserted at the end, namely:—

"Provided that a person who organises or arranges, directly or indirectly, supply of specified actionable claims, including a person who owns, operates or manages digital or electronic platform for such supply, shall be deemed to be a supplier of such actionable claims, whether such actionable claims are supplied by him or through him and whether consideration in money or money's worth, including virtual digital assets, for supply of such actionable claims is paid or conveyed to him or through him or placed at his disposal in any manner, and all the provisions of this Act shall apply to such supplier of specified actionable claims, as if he is the supplier liable to pay the tax in relation to the supply of such actionable claims;";

(*d*) after clause (*117*), the following clause shall be inserted, namely:—

'(*117A*) "virtual digital asset" shall have the same meaning as assigned to it in clause (*47A*) of section 2 of the Income-tax Act, 1961;'. 43 of 1961.

Amendment of section 24.

3. In section 24 of the principal Act,—

(*a*) in clause (*xi*), the word "and" ocurring at the end, shall be omitted;

(*b*) after clause (*xi*), the following clause shall be inserted, namely:—

"(*xia*) every person supplying online money gaming from a place outside India to a person in India; and".

Amendment of Schedule III.

4. In the principal Act, in Schedule III, in paragraph 6, for the words "lottery, betting and gambling" the words "specified actionable claims" shall be substituted.

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5. The amendments made under this Act shall be without prejudice to provisions of any other law for the time being in force, providing for prohibiting, restricting or regulating betting, casino, gambling, horse racing, lottery or online gaming. Transitory provision.

———

DR. REETA VASISHTA,
Secretary to the Govt. of India.

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