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असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

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सं० 34] नई दिल्ली, शुक्रवार, अगस्त 18, 2023/ श्रावण 27, 1945 (शक)
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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.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 18th 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 INTEGRATED GOODS AND SERVICES TAX (AMENDMENT) ACT, 2023

No. 31 OF 2023

[18th August, 2023.]

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

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

1. (1) This Act may be called the Integrated Goods and Services Tax (Amendment) Act, 2023. Short title and commencement.

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

13 of 2017. 2. In section 2 of the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in clause (17), for sub-clause (vii), the following sub-clause shall be substituted, namely:— Amendment of section 2.

12 of 2017. "(vii) online gaming, excluding the online money gaming as defined in clause (80B) of section 2 of the Central Goods and Services Tax Act, 2017;".

Amendment
of section 5.

3. In section 5 of the principal Act, in sub-section (I), in the proviso, after the words "integrated tax on goods", the words "other than the goods as may be notified by the Government on the recommendations of the Council" shall be inserted.

Amendment
of section 10.

4. In section 10 of the principal Act, in sub-section (I), after clause (c), the following clause shall be inserted, namely:—

"(ca) where the supply of goods is made to a person other than a registered person, the place of supply shall, notwithstanding anything contrary contained in clause (a) or clause (c), be the location as per the address of the said person recorded in the invoice issued in respect of the said supply and the location of the supplier where the address of the said person is not recorded in the invoice.

Explanation.—For the purposes of this clause, recording of the name of the State of the said person in the invoice shall be deemed to be the recording of the address of the said person;"

Insertion of
new section
14A.

5. After section 14 of the principal Act, the following section shall be inserted, namely:—

Special
provision for
specified
actionable
claims
supplied by a
person located
outside taxable
territory.

"14A. (I) A supplier of online money gaming as defined in clause (80B) of section 2 of the Central Goods and Services Tax Act, 2017, not located in the taxable territory, shall in respect of the supply of online money gaming by him to a person in the taxable territory, be liable to pay integrated tax on such supply.

12 of 2017.

(2) For the purposes of complying with provisions of sub-section (I), the supplier of online money gaming shall obtain a single registration under the Simplified Registration Scheme referred to in sub-section (2) of section 14 of this Act:

Provided that any person located in the taxable territory representing such supplier for any purpose in the taxable territory shall get registered and pay the integrated tax on behalf of the supplier:

Provided further that if such supplier does not have a physical presence or does not have a representative for any purpose in the taxable territory, he shall appoint a person in the taxable territory for the purpose of paying integrated tax and such person shall be liable for payment of such tax.

(3) In case of failure to comply with provisions of sub-section (I) or sub-section (2) by the supplier of the online money gaming or a person appointed by such supplier or both, notwithstanding anything contained in section 69A of the Information Technology Act, 2000, any information generated, transmitted, received or hosted in any computer resource used for supply of online money gaming by such supplier shall be liable to be blocked for access by the public in such manner as specified in the said Act."

21 of 2000.

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