

GST UPDATE
SEPTEMBER 2023

NOTIFICATIONS

INDEX

S. NO.	PARTICULARS	PAGE NO.
A	NOTIFICATIONS UNDER CENTRAL TAX	2
B	NOTIFICATION UNDER CENTRAL TAX (RATE)	12
C	NOTIFICATIONS UNDER INTEGRATED TAX	14
D	NOTIFICATIONS UNDER INTEGRATED TAX (RATE)	16

A NOTIFICATIONS UNDER CENTRAL TAX

S. N.	Date	Notification No.	Subject	Sec.	Rule
A.1	06.09.2023	45/2023 – CT	CGST (Third Amendment, 2023) Rules, 2017	-	31B 31C
A.2	18.09.2023	46/2023 – CT	Appoints common adjudicating authority in respect of show cause notice issued in favour of M/s Inkuat Infrasol Pvt. Ltd.	5	-
A.3	25.09.2023	47/2023 – CT	Amends Notification No. 30/2023-CT dated 31st July, 2023	148	-
A.4	29.09.2023	48/2023 – CT	Notifies the provisions of the CGST (Amendment) Act, 2023	2,24, Sch. III	-
A.5	29.09.2023	49/2023 – CT	Notifies supply of online money gaming, supply of online gaming other than online money gaming and supply of actionable claims in casinos under section 15(5) of CGST Act	15	-
A.6	29.09.2023	50/2023 – CT	Amends Notification No. 66/2017-CT dated 15.11.2017 to exclude specified actionable claims	12, 148	-
A.7	29.09.2023	51/2023 – CT	CGST (Third Amendment, 2023) Rules, 2017 in supersession of N. No. 45/2023 dated 06.09.2023	-	8, 14, 31B, 31C, 46, 64, 87 Forms REG-10, GSTR-5A

A.1 Notification No. 45/2023 – CT ; dated 06.09.2023

G.S.R. 657(E).—In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement.

(1) These rules may be called the Central Goods and Services Tax (Third Amendment) Rules, 2023.

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

2. In the Central Goods and Services Tax Rules, 2017, after rule 31A, the following rules shall be inserted, namely:-

“31B. Value of supply in case of online gaming including online money gaming.

Notwithstanding anything contained in this chapter, the value of supply of online gaming, including supply of actionable claims involved in online money gaming, shall be the total amount paid or payable to or deposited with the supplier by way of money or money’s worth, including virtual digital assets, by or on behalf of the player:

Provided that any amount returned or refunded by the supplier to the player for any reasons whatsoever, including player not using the amount paid or deposited with the supplier for participating in any event, shall not be deductible from the value of supply of online money gaming.

31C. Value of supply of actionable claims in case of casino.

Notwithstanding anything contained in this chapter, the value of supply of actionable claims in casino shall be the total amount paid or payable by or on behalf of the player for –

- (i) purchase of the tokens, chips, coins or tickets, by whatever name called, for use in casino; or
- (ii) participating in any event, including game, scheme, competition or any other activity or process, in the casino, in cases where the token, chips, coins or tickets, by whatever name called, are not required:

Provided that any amount returned or refunded by the casino to the player on return of token, coins, chips, or tickets, as the case may be, or otherwise, shall not be deductible from the value of the supply of actionable claims in casino.

Explanation.- For the purpose of rule 31B and rule 31C, any amount received by the player by winning any event, including game, scheme, competition or any other activity or process, which is used for playing by the said player in a further event without withdrawing, shall not be considered as the amount paid to or deposited with the supplier by or on behalf of the said player.”

[F. No. CBIC-20/2/2023-GST]

Raghavendra Pal Singh, Director

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Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide notification number 3/2017-Central Tax, dated the 19th June, 2017, published, vide number G.S.R. 610(E), dated the 19th June, 2017 and were last amended, vide notification No. 38/2023 -Central Tax, dated the 4th August 2023, vide number G.S.R. 590 (E), dated the 4th August 2023.

A.2 Notification No. 46/2023 – CT ; dated 18.09.2023

S.O.....In exercise of the powers conferred by section 5 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Board, hereby appoint officers mentioned in column (5) of the Table below to act as the Authority to exercise the powers and discharge the duties conferred or imposed on officers mentioned in column (4) of the said Table in respect of noticee mentioned in column (2) of the said Table for the purpose of adjudication of notice mentioned in column (3) of the said Table, namely:-

Table

S. No.	Name of Noticee and Address	Notice Number and Date	Name of Adjudicating Authority	Name of the Authority
(1)	(2)	(3)	(4)	(5)
1.	M/s Inkuat Infrasol Pvt. Ltd., 1st Floor, H.No. 2067/8, Flat No. 101, EWing, Rookkamal Plaza, opp. Rajlaxmi kalher Thane, Bhiwandi, Thane-421302.	39/PK/Inkuat/2021-22 dated 25.03.2022	Joint or Additional Commissioner, CGST and Central Excise Bhiwandi Commissionerate.	Joint or Additional Commissioner, CGST and Central Excise Thane Commissionerate [holding the charge of adjudication of DGGI cases].

[F.No. CBIC-20016/16/2023-GST]
(Raghavendra Pal Singh), Director

A.3 Notification No. 47/2023 – CT ; dated 25.09.2023

S.O. 4219(E).—In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 30/2023-Central Tax, dated the 31st July, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide number S.O. 3424(E), dated the 31st July, 2023, namely:-

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In the said notification, after the words “hereby notifies the following special procedure to be followed” the words and figures “with effect from 1st day of January 2024” shall be inserted and shall be deemed to have been inserted with effect from the 31st July 2023.

[F.No.CBIC-20013/7/2021-GST]

(Raghavendra Pal Singh), Director

Note: - The principal Notification No. 30/2023- Central Tax, dated the 31st July, 2023, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number S.O 3424(E), dated the 31st July, 2023.

A.4 Notification No. 48/2023 – CT ; dated 29.09.2023

G.S.R. 704(E).— In exercise of the powers conferred by sub-section (2) of section 1 of the Central Goods and Services Tax (Amendment) Act, 2023 (30 of 2023), the Central Government hereby appoints the 1st day of October, 2023, as the date on which the provisions of the said Act, shall come into force.

[F. No. CBIC-20016/29/2023-GST]

Raghavendra Pal Singh, Director

A.5 Notification No. 49/2023 – CT ; dated 29.09.2023

G.S.R. 705(E).— In exercise of the powers conferred under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, notifies the following supplies under the said sub-section, namely:—

- (i) supply of online money gaming;
- (ii) supply of online gaming, other than online money gaming; and
- (iii) supply of actionable claims in casinos.

2. This notification shall come into force on the 1st day of October, 2023.

[F. No. CBIC-20016/29/2023-GST]

Raghavendra Pal Singh, Director

A.6 Notification No. 50/2023 – CT ; dated 29.09.2023

G.S.R. 706(E).— In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 66/2017-Central Tax, dated the 15th November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1422(E), dated the 15th November, 2017, namely: —

In the said notification, with effect from the 1st October, 2023, after the words and figures “composition levy under section 10 of the said Act”, the words and figures “, other than the registered person making supply of specified actionable claims as defined in clause (102A) of section 2 of the said Act,” shall be inserted.

[F. No. CBIC-20016/29/2023-GST]

Raghavendra Pal Singh, Director

Note: The principal notification No. 66/2017- Central Tax, dated the 15th November, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1422(E), dated the 15th November, 2017.

A.7 Notification No. 51/2023 – CT ; dated 29.09.2023

G.S.R. 707(E).— In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council and in supersession of the Central Goods and Services Tax Rules (Third Amendment) Rules, 2023, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement. –

(1) These rules may be called the Central Goods and Services Tax (Third Amendment) Rules, 2023.

(2) Save as otherwise provided in these rules, they shall come into force on the 1st day of October, 2023.

2. In the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8, for sub-rule (1), the following sub-rule shall be substituted, namely:—

“(1) Every person who is liable to be registered under sub-section (1) of section 25 and every person seeking registration under sub-section (3) of section 25 (hereafter in this Chapter referred to as “the applicant”), except—

- (i) a non-resident taxable person;
- (ii) a person required to deduct tax at source under section 51;
- (iii) a person required to collect tax at source under section 52;
- (iv) a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 or a person supplying online money gaming from a place outside India to a person in India referred to in section 14A under the Integrated Goods and Services Tax Act, 2017 (13 of 2017),

shall, before applying for registration, declare his Permanent Account Number, State or Union territory in **Part A of FORM GST REG-01** on the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.”

3. In the said rules, in rule 14, –
- (i) in the heading, after the words “**online recipient**” the letters and words “**or to a person supplying online money gaming from a place outside India to a person in India**” shall be inserted;
 - (ii) **in sub-rule (1), after the words “online recipient” the letters and words “or any person supplying online money gaming from a place outside India to a person in India” shall be inserted.**

4. In the said rules, after rule 31A, the following rules shall be inserted, namely:-

“31B. Value of supply in case of online gaming including online money gaming.–

Notwithstanding anything contained in this chapter, the value of supply of online gaming, including supply of actionable claims involved in online money gaming, shall be the total amount paid or payable to or deposited with the supplier by way of money or money’s worth, including virtual digital assets, by or on behalf of the player:

Provided that any amount returned or refunded by the supplier to the player for any reasons whatsoever, including player not using the amount paid or deposited with the supplier for participating in any event, shall not be deductible from the value of supply of online money gaming.

31C. Value of supply of actionable claims in case of casino.–

Notwithstanding anything contained in this chapter, the value of supply of actionable claims in casino shall be the total amount paid or payable by or on behalf of the player for –

- (i) purchase of the tokens, chips, coins or tickets, by whatever name called, for use in casino; or
- (ii) participating in any event, including game, scheme, competition or any other activity or process, in the casino, in cases where the token, chips, coins or tickets, by whatever name called, are not required:

Provided that any amount returned or refunded by the casino to the player on return of token, coins, chips, or tickets, as the case may be, or otherwise, shall not be deductible from the value of the supply of actionable claims in casino.

Explanation.- For the purpose of rule 31B and rule 31C, any amount received by the player by winning any event, including game, scheme, competition or any other activity or process, which is used for playing by the said player in a further event without withdrawing, shall not be considered as the amount paid to or deposited with the supplier by or on behalf of the said player.”

5. In the said rules, in rule 46, in clause (f), in the proviso, after the words “Provided that” the words “in cases involving supply of online money gaming or in cases” shall be inserted.

6. In the said rules, for rule 64, the following rule shall be substituted, namely: –

“64. Form and manner of submission of return by persons providing online information and data base access or retrieval services and by persons supplying online money gaming from a place outside India to a person in India.-

Every registered person either providing online money gaming from a place outside India to a person in India, or providing online information and data base access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or to a registered person other than a non-taxable online recipient, shall file return in FORM GSTR-5A on or before the twentieth day of the month succeeding the calendar month or part thereof.”

7. In the said rules, in rule 87, in sub-rule (3), in the second proviso, for the words and figures “section 14”, the words, letters, brackets and figures “section 14, or a person supplying online money gaming from a place outside India to a person in India as referred to in section 14A,” shall be substituted.

8. In the said rules, in FORM GST REG-10, –

(i) for the heading, the following heading shall be substituted, namely—

“Application for registration of person supplying online money gaming from a place outside India to a person in India or for registration of person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient in India.”;

(ii) in Part A, in the table, after serial number (ii) and the entries relating thereto, the following serial number and entries shall be inserted, namely:

“(ii a)	Type of supply	(a) Supply of online money gaming (b) Supply of online information and database access or retrieval services (c) Both (a) and (b) above”
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(iii) in Part B, in the table, —

(a) for serial numbers 2 and 3 and the entries relating thereto, the following serial numbers and entries shall be substituted, namely:

“2.	Date of commencement of the online service or online money gaming in India.	DD/MM/YYYY
3	Uniform Resource Locators (URLs) of the website/platform/name of the application, etc, as applicable through which online money gaming or online information and database access or retrieval services are provided: 1. 2. 3.”	

(b) for serial number 7 and the entries relating thereto, the following serial number and entries shall be substituted, namely:

“7	<p>Declaration</p> <p><i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i></p> <p><i>I, _____ hereby declare that I am authorised to sign on behalf of the Registrant. I would charge and collect tax liable from the non-taxable online recipient located in taxable territory (in case of online information and database access or retrieval services) and/or from the recipient located in taxable territory (in case of online money gaming) and deposit the same with Government of India.</i></p> <p style="text-align: right;">Signature</p> <p>Place: Name of Authorised Signatory:</p> <p>Date: Designation:”</p>
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(iv) in the Instructions, in item 2, after the words and figures “section 14”, the words and figures “or section 14A, as the case may be,” shall be inserted.

9. In the said rules, for FORM GSTR-5A, the following form shall be substituted namely:–

“FORM GSTR-5A

[See rule 64]

Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable online recipient (as defined in Integrated Goods and Services Tax Act, 2017) and to registered persons in India and details of supplies of online money gaming by a person located outside India to a person in India

1. GSTIN of the supplier-
2. (a) Legal name of the registered person -
(b) Trade name, if any -
3. Name of the Authorised representative in India filing the return –
4. Period: Month - _____ Year –
- 4 (a) ARN:
- 4 (b) Date of ARN:
5. Taxable outward supplies of online information and database access or retrieval services made to non-taxable online recipient in India

(Amount in Rupees)

Place of supply (State/UT)	Rate of tax	Taxable value	Integrated tax	Cess
1	2	3	4	5

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5A. Amendments to taxable outward supplies of online information and database access or retrieval services to nontaxable online recipient in India

(Amount in Rupees)

Month	Place of supply (State/UT)	Rate of tax	Taxable value	Integrated tax	Cess
1	2	3	4	5	6

5B. Taxable outward supplies of online information and database access or retrieval services made to registered persons in India, other than non-taxable online recipient, on which tax is to be paid by the said registered persons on reverse charge basis

(Amount in Rupees)

<i>GSTIN</i>	<i>Taxable Value</i>
1	2

5C. Amendments to the taxable outward supplies of online information and database access or retrieval services made to registered persons in India, other than non-taxable online recipient, on which tax is to be paid by the said registered persons on reverse charge basis

(Amount in Rupees)

<i>Month</i>	<i>Original GSTIN</i>	<i>Revised GSTIN</i>	<i>Taxable value</i>
<i>1</i>	2	3	4

5D. Supplies of online money gaming made to a person in India

(Amount in Rupees)

Place of supply (State/UT)	Rate of tax	Taxable value	Integrated tax	Cess
1	2	3	4	5

5E. Amendments to supplies of online money gaming made to a person in India

(Amount in Rupees)

Month	Place of supply (State/UT)	Rate of tax	Taxable value	Integrated tax	Cess
1	2	3	4	5	6

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6. Calculation of interest, or any other amount

(Amount in Rupees)

Sr. No	Description	Place of supply (State/UT)	Amount due (Interest/ Other)	
			Integrated tax	Cess
1	2	3	4	5
1.	Interest			
2.	Others			
	Total			

7. Tax, interest, and any other amount payable and paid

(Amount in Rupees)

Sr. No.	Description	Amount payable		Debit entry no.	Amount paid	
		Integrated Tax	Cess		Integrated Tax	Cess
1	2	3	4	5	6	7
1.	Tax Liability (based on Table 5, 5A, 5D and 5E)					
2.	Interest (based on Table 6)					
3.	Others (based on Table 6)					

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place

Name of Authorised Signatory

Date

Designation /Status”

[F. No. CBIC-20016/29/2023-GST]

Raghavendra Pal Singh, Director

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R. 610(E), dated the 19th June, 2017 and were last amended, vide notification No. 38/2023 -Central Tax, dated the 4th August 2023, vide number G.S.R. 590 (E), dated the 4th August 2023.

B NOTIFICATION UNDER CENTRAL TAX (RATE)

S. N.	Date	Notification No.	Subject	Sec.
B.1	29.09.2023	11/2023 – CT(R)	Amends Notification No 01/2017-CT(R) dated 28.06.2017	9

B.1 Notification No. 11/2023 – CT(R) ; dated 29.09.2023

G.S.R. 711(E).—In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 1/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017, namely: -

In the said notification,

- (i) in Schedule IV-
- (a) after S. No. 227 and the entries related thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
“227A	Any Chapter	Specified actionable claim; <i>Explanation:</i> “specified actionable claim” as defined in section 2(102A) of the CGST Act, 2017 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;”;

- (b) S. No. 228 and 229 and the entries relating thereto shall be omitted.

- (ii) in the Explanation, after clause (iv), the following clause shall be inserted, namely:
- “(v) The words and expressions used and not defined in this notification, but defined in the Central Goods and Service Tax Act, 2017 (12 of 2017), the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall have the same meanings as assigned to them in those Acts.”

2. This notification shall come into force on the 1st day of October, 2023.

[F.No. CBIC-190354/180/2023-TO(TRU- II)-CBEC]

Rajeev Ranjan, Under Secy.

Note : The principal notification No.1/2017-Central Tax (Rate), dated the 28th day of June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th day of June, 2017 and was last amended by notification No. 09/2023Central Tax (Rate) dated the 26th July, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 547 (E), dated the 26th July, 2023.

C NOTIFICATIONS UNDER INTEGRATED TAX

S. N.	Date	Notification No.	Subject	Sec.	Rules
C.1	29.09.2023	02/2023 – IT	Notifies the provisions of the IGST (Amendment) Act, 2023	2, 5, 10, 14A	-
C.2	29.09.2023	03/2023 – IT	Notifies the supply of online money gaming as the supply of goods on import of which, integrated tax shall be levied and collected under sub-section (1) of section 5 of the IGST Act, 2017	5	-
C.3	29.09.2023	04/2023 – IT	Provides Simplified registration Scheme for overseas supplier of online money gaming	14, 14A	-

C.1 Notification No. 02/2023 – IT ; dated 29.09.2023

G.S.R. 708(E).— In exercise of the powers conferred by sub-section (2) of section 1 of the Integrated Goods and Services Tax (Amendment) Act, 2023 (31 of 2023), the Central Government hereby appoints the 1st day of October, 2023, as the date on which the provisions of the said Act, shall come into force.

[F. No. CBIC-20016/29/2023-GST]
Raghavendra Pal Singh, Director

C.2 Notification No. 03/2023 – IT ; dated 29.09.2023

G.S.R. 709(E).—In exercise of powers conferred under proviso to sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) (hereinafter referred to as the said Act), the Government, on the recommendations of the Council, notifies the supply of online money gaming as the goods on import of which the proviso to sub-section (1) of section 5 of the said Act shall not apply, but on which integrated tax shall be levied and collected under sub-section (1) of section 5 of the said Act.

2. This notification shall come into force on the 1st day of October, 2023.

[F. No. CBIC-20016/29/2023-GST]
Raghavendra Pal Singh, Director

C.3 Notification No. 04/2023 – IT ; dated 29.09.2023

G.S.R. 710(E).— In exercise of the powers conferred by sub-section (2) of section 14 and sub-section (2) of section 14A of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) (hereinafter referred to as the said Act) read with sub-rule (2) of rule 14 of the Central Goods and Services Tax Rules, 2017, the Central Government hereby notifies the Principal Commissioner of Central Tax, Bengaluru West and all the officers subordinate to him as the officers empowered to grant registration in case of supply of online money gaming provided or agreed to be provided by a person located in non-taxable territory and received by a person in India.

Explanation.- For the purposes of this notification, “online money gaming” shall have the same meaning as assigned to it in clause (80B) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

2. This notification shall come into force on the 1st day of October, 2023.

[F. No. CBIC-20016/29/2023-GST]
Raghavendra Pal Singh, Director

D NOTIFICATIONS UNDER INTEGRATED TAX (RATE)

S. N.	Date	Notification No.	Subject	Sec.
D.1	26.09.2023	11/2023 – IT(R)	Amends Notification No. 8/2017-Integrated Tax (Rate) dated 28.06.2017 to implement decisions of the 50th GST Council	5, 6
D.2	26.09.2023	12/2023 – IT(R)	Amends Notification No. 09/2017-Integrated Tax (Rate) dated 28.06.2017 to implement decisions of the 50th GST Council	6
D.3	26.09.2023	13/2023 – IT(R)	Amends Notification No. 10/2017-Integrated Tax (Rate) dated 28.06.2017 to implement decisions of the 50th GST Council	5
D.4	29.09.2023	14/2023 – IT(R)	Amends Notification No 01/2017-Integrated Tax (Rate) dated 28.06.2017	5

D.1 Notification No. 11/2023 – IT(R) ; dated 26.09.2023

G.S.R. 689(E).—In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 5, sub-section (1) of section 6 and clauses (iii), (iv) and (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 8/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 683(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, against serial number 9, in column (3), in item (ii), the words “including services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India”, shall be omitted.

2. This notification shall come into force with effect from the 1st October, 2023.

[F. No. CBIC-190354/173/2023-TO(TRU-II)-CBEC]

Rajeev Ranjan, Under Secy.

Note: - The principal notification number 08/2017 - Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 683 (E), dated the 28th June, 2017 and last amended vide notification number 06/2023-Integrated Tax (Rate), dated the 26th July, 2023 published in the official gazette vide number G.S.R. 538(E), dated the 26th July, 2023.

D.2 Notification No. 12/2023 – IT(R) ; dated 26.09.2023

G.S.R. 690(E).— In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 5, sub-section (1) of section 6 and clause (xxv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue) No.9/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3,Sub-section (i) vide number G.S.R. 684 (E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, against serial number 10, in column (3), for the proviso, the following proviso shall be substituted, namely: -

“Provided that the exemption shall not apply to online information and database access or retrieval services received by persons specified in item (a) or item (b).”.

2. This notification shall come into force with effect from the 1st October, 2023

[F. No. CBIC-190354/173/2023-TO(TRU-II)-CBEC]

Rajeev Ranjan, Under Secy.

Note: - The principal notification number 9/2017 -Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary vide number G.S.R. 684 (E), dated the 28th June, 2017 and last amended vide notification no. 07/2023 -Integrated Tax (Rate), dated the 26th July, 2023 published in the official gazette vide number G.S.R. 541 (E), dated the 26th July, 2023.

D.3 Notification No. 13/2023 – IT(R) ; dated 26.09.2023

G.S.R. 691(E).— In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.10/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 685(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, serial number 10 and the entries relating thereto shall be omitted.

2. This notification shall come into force with effect from the 1st October, 2023.

[F. No. CBIC-190354/173/2023-TO(TRU-II)-CBEC]

Rajeev Ranjan, Under Secy.

Note: - The principal notification no. 10/2017-Integrated Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 685 (E), dated the 28th June, 2017 and was last amended vide notification no. 08/2023-Integrated Tax (Rate), dated the 26th July, 2023 published in the official gazette vide number G.S.R. 544(E), dated the 26th July, 2023.

D.4 Notification No. 14/2023 – IT(R) ; dated 29.09.2023

G.S.R. 712(E).—In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 1/2017-Integrated Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666(E), dated the 28th June, 2017, namely:-

In the said notification,

(i) in Schedule IV-

(a) after S. No. 227 and the entries related thereto, the following S. No. and entries shall be inserted, namely:-

GST by Rakesh Garg & Sandeep Garg – Monthly Update – September 2023

(1)	(2)	(3)
“227A	Any Chapter	Specified actionable claim; <i>Explanation:</i> “specified actionable claim” as defined in section 2(102A) of the CGST Act, 2017 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;”;

(b) S. No. 228 and 229 and the entries relating thereto shall be omitted.

(ii) in the Explanation, after clause (iv), the following clause shall be inserted, namely:

“(v) The words and expressions used and not defined in this notification, but defined in the Central Goods and Service Tax Act, 2017 (12 of 2017), the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), shall have the same meanings as assigned to them in those Acts.”

2. This notification shall come into force on the 1st day of October, 2023.

[F.No. CBIC-190354/180/2023-TO(TRU-II)-CBEC]

Rajeev Ranjan, Under Secy.

Note : The principal notification No. 1/2017-Integrated Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666(E), dated the 28th June, 2017 and was last amended by notification No. 09/2023 –Integrated Tax (Rate), dated the 26th July, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 548(E), dated the 26th July, 2023.
