[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)

Notification No. 11/2023- Union Territory Tax (Rate)

New Delhi, dated the 29th September, 2023

G.S.R.....(E):-In exercise of the powers conferred by sub-section (1) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 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-Union Territory Tax (Rate), dated the 28thJune, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 710(E)., dated the 28thJune, 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	Specified actionable claim;
	Chapter	
		Explanation: "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 Secretary

Note: - The principal notification No.1/2017-Union Territory Tax (Rate), dated the 28thJune, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 710(E), dated the 28thJune, 2017, and was last amended by notification No.09/2023 –Union Territory 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. 549(E), dated the 26th July, 2023.