



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग आठ

वर्ष ९, अंक ५३]

मंगळवार, सप्टेंबर २६, २०२३/आश्विन ४, शके १९४५

[पृष्ठे ४, किंमत : रुपये २७.००

असाधारण क्रमांक ९७

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Goods and Services Tax (Amendment) Ordinance, 2023 (Mah. Ord. VII of 2023), is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

SATISH WAGHOLE,

Secretary (Legislation) to Government,

Law and Judiciary Department.

(Translation in English of the Maharashtra Goods and Services Tax (Amendment) Ordinance, 2023 (Mah. Ord. VII of 2023), published under the authority of the Governor.

### FINANCE DEPARTMENT

Mantralaya, Madam Cama Marg, Hutatma Rajguru Chowk,  
Mumbai 400 032, dated the 26th September 2023.

### MAHARASHTRA ORDINANCE No. VII OF 2023.

#### AN ORDINANCE

*further to amend the Maharashtra Goods and Services Tax Act, 2017.*

**WHEREAS** both Houses of the State Legislature are not in session ;

**AND WHEREAS** the Governor of Maharashtra is satisfied that circumstances exist which render it necessary for him to take immediate action further to amend the Maharashtra Goods and Services Tax Act, 2017, for the purposes hereinafter appearing ;

Mah.  
XLIII of  
2017.

**NOW, THEREFORE**, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Maharashtra is hereby pleased to promulgate the following Ordinance, namely :—

Short title  
and  
commence-  
ment.

1. (1) This Ordinance may be called the Maharashtra Goods and Services Tax (Amendment) Ordinance, 2023.

(2) Section 1 shall come into force at once and remaining sections shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint :

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

Amendment  
of section 2 of  
Mah. XLIII of  
2017.

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

Mah.  
XLIII 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) to clause (105), the following proviso shall be added, namely :—

“Provided that, a person who organizes 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 :—

43 of  
1961.

“(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 ;”.

3. In section 24 of the principal Act,—

Amendment  
of section 24  
of Mah. XLIII  
of 2017.

(a) in clause (xi), the word “and” occurring at the end, shall be deleted ;

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

“(xi-a) every person supplying online money gaming from a place outside India to a person in India ; and”.

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

Amendment  
of Schedule  
III of Mah.  
XLIII of  
2017.

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

Transitory  
provision.

## STATEMENT

The Goods and Services Tax Council in its 50th and 51st meetings considered representation from various associations on the issues regarding taxability of Casinos, Horse Racing and Online Gaming and recommended to make certain amendments to provide clarity regarding taxability of Casinos, Horse Racing and Online Gaming. Accordingly, the Central Goods and Services Tax Act, 2017 (12 of 2017) has been amended by the Parliament by the Central Goods and Services Tax (Amendment) Act, 2023 (30 of 2023). In order to maintain the uniformity in applicability of the provisions of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), it is considered expedient to amend the Maharashtra Goods and Services Tax Act, 2017.

2. The Salient Features of the proposed amendments to the Maharashtra Goods and Services Tax Act, 2017, are as follows :—

(i) define the expressions “online gaming”, “online money gaming”, “specified actionable claim” and “virtual digital asset”;

(ii) insert a proviso in the definition of “supplier” to provide clarity regarding “supplier” in case of supply of “specified actionable claim”;

(iii) insert a new clause in section 24 of the Act, to provide for mandatory registration of the person for supplying online money gaming, from a place outside India to a person in India; and

(iv) to amend paragraph 6 of Schedule III of the Act, so as to provide clarity regarding taxability of actionable claims involved in or by way of casinos, horse racing and online gaming.

3. As both Houses of the State Legislature are not in session and the Governor of Maharashtra is satisfied that circumstances exist which render it necessary for him to take immediate action further to amend the Maharashtra Goods and Services Tax Act, 2017, for the purposes aforesaid, this Ordinance is promulgated.

Mumbai,

Dated the 26th September 2023.

RAMESH BAIS,

Governor of Maharashtra.

By order and in the name of the Governor of Maharashtra,

DR. NITIN KAREER,

Additional Chief Secretary to  
Government.