

Uttar Pradesh Shasan
Rajya Kar Anubhag-2

In pursuance of the provisions of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of Government Notification no.-1346/XI-2-23-9(47)/17-T.C.237-U.P.Act-1-2017-Order-(294)-2023 dated October 10, 2023.

NOTIFICATION

No.-1346/XI-2-23-9(47)/17-T.C.237-U.P.Act-1-2017-Order-(294)-2023

Lucknow: Dated: October 10, 2023

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no. 1 of 2017) the Governor, on the recommendations of the Council, hereby makes the following further amendments in Notification no. KA.NI.-2-836/XI-9(47)/17-U.P.Act-1-2017-Order-(06)-2017 dated 30.06.2017, 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 theretoshall 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 Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no. 1 of 2017), the Integrated Goods and Services Tax Act, 2017 (Act no. 13 of 2017) and the Union Territory Goods and Services Tax Act, 2017 (Act no. 14 of 2017), shall have the same meanings as assigned to them in those Acts."

2. This notification shall be deemed to have come into force with effect from the 1st day of October, 2023.

By Order,



(Nitin Ramesh Gokarn)
Apar Mukhya Sachiv.