

No. 469(2)/LXXIX-V-1-2023-2(ka)-18-2023

Dated Lucknow, September 30, 2023

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 the Uttar Pradesh Maal Aur Sewa Kar (Dwitiya Sanshodhan) Adhyadesh, 2023 (Uttar Pradesh Adhyadesh Sankhya 16 of 2023) promulgated by the Governor. The Rajya Kar Anubhag-2 is administratively concerned with the said Ordinance.

THE UTTAR PRADESH GOODS AND SERVICES TAX
(SECOND AMENDMENT) ORDINANCE, 2023

(U.P. ORDINANCE NO. 16 OF 2023)

[Promulgated by the Governor in the Seventy-fourth Year of the Republic of India]

AN

ORDINANCE

further to amend the Uttar Pradesh Goods and Services Tax Act, 2017.

Whereas the state legislature is not in session and the Governor is satisfied that circumstances exist which render it necessary for her to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor is pleased to promulgate the following Ordinance:-

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

Short title and
commencement

(2) The provisions of this Ordinance 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 constructed as a reference to the coming into force of that provision.

Amendment of
section 2

2. In section 2 of the Uttar Pradesh Goods and Services Tax Act, 2017 (hereinafter referred to as the "principal Act"), -

(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) in clause (105), the following proviso shall be *inserted* at the end, namely:-

"Provided that a person who organises 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:-

"(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;"

Amendment of
section 24

3. In section 24 of the Principal Act,-

(a) in clause (xi), the word "and" occurring at the end, shall be *omitted*;

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

"(xia) every person supplying online money gaming from a place outside India to a person in India; and"

Amendment of
Schedule III

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

Transitory provision

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, casino, gambling, horse racing, lottery or online gaming.

ANANDIBEN PATEL
Governor,
Uttar Pradesh.

By order,
VANDANA SINGH,
Vishesh Sachiv.

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