Uttar Pradesh Shasan Rajya Kar Anubhag-2

In pursuance of the provision 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.-01/XI-2-24-9(42)/17-T.C.68-U.P.GST Rules-2017-Order-(310)-2024, dated; January , 2024.

NOTIFICATION

No.-01/XI-2-24-9(42)/17-T.C.68-U.P.GST Rules-2017-Order-(310)-2024

Lucknow; Dated: January 04, 2024

In exercise of the powers conferred by section 164 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 rules to further amend the Uttar Pradesh Goods and Services Tax Rules, 2017, namely:-

Uttar Pradesh Goods and Services Tax (Sixty-second Amendment) Rules, 2023

Short title and 1.	(1) These rules may be called the Uttar Pradesh Goods and Services Tax (Sixty-second
Amendment of 2. Rule 8	Amendment) Rules, 2023. (2) Save as otherwise provided in these rules, they shall be deemed to have come into force from the 1st day of October, 2023. In the Uttar Pradesh 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 sceking 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 of Union territory in Part A o. FORM GST REG-01 on the common portal, either directly of through a Facilitation Centre notified by the Commissioner: Provided that every person being an Input Service Distributor shall make

		separate application for registration as such Input Service Distributor."
Amendment of	3.	In the said rules, in rule 14, –
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;
		1
		(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.
Amendment of	4.	In the said rules, after rule 31A, the following rules shall be inserted, namely:-
Rule 31A		
		"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
	2- 3	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 furthe
		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."

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	Amendment of	5.	In the said rule	s, in rule 46, in clau	ise (f), in the proviso, after the words "Provided that" the
	Rule 46	9			f online money gaming or in cases" shall be inserted.
	Amendment of	6.	x		llowing rule shall be substituted, namely: -
	Rule 64				of submission of return by persons providing online
			infor	mation and data	base access or retrieval services and by persons
7			India place	Every registered outside India to a p	person either providing online money gaming from a person in India, or providing online information and data ervices from a place outside India to a non-taxable online
			recipi 2017	ient referred to in se (13 of 2017) or to	ection 14 of the Integrated Goods and Services Tax Act, o a registered person other than a non-taxable online in FORM GSTR-5A on or before the twentieth day of
			the m	onth succeeding the	calendar month or part thereof."
	Amendment of	7.	In the said rul	es, in rule 87, in sub	p-rule (3), in the second proviso, for the words and figure
	Rule 87		"section 14",	the words, letters,	brackets and figures "section 14, or a person supplying
			online money	gaming from a pl	ace outside India to a person in India as referred to i
			section 14A,"	shall be substituted.	
	FORM GST	8.	In the said rul	es, in FORM GST R	REG-10, –
	REG-10		(i) fo	or the heading, the fo	ollowing heading shall be substituted, namely-
	26 2.				ration of person supplying online money gaming from
					to a person in India or for registration of person nation and database access or retrieval services from a
	CONTRACTOR OF SERVICE		The Park of the Control of the Contr		non-taxable online recipient in India.";
					le, after serial number (ii) and the entries relating thereto
			the f	following serial num	ber and entries shall be inserted, namely:
	and the same of th		"(ii a)	Type of supply	(a) Supply of online money gaming
	Service Service			2	(b) Supply of online information and database access or retrieval services
					(c) Both (a) and (b) above"
					(6) 20011 (4) 4112 (4) 4112
	A		(iii)	in Part B, in the tabl	le, —
	1000 - 100 800		a section of		numbers 2 and 3 and the entries relating thereto, th
Par				following seria	I numbers and entries shall be substituted, namely:
	1				

	"2. Date of commencement of the online service DD/MM/YYYY
	or online money gaming in India.
	3 Uniform Resource Locators (URLs) of the website/platform/name of the
	application, etc, as applicable through which online money gaming or
7	online information and database access or retrieval services are
	provided:
	1. y 1
- 50	2.
	3."
V 7.	
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State of the state	(b) for serial number 7 and the entries relating thereto, the following
	serial number and entries shall be substituted, namely:
	"7 Declaration
	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 there from.
1 79 9	
Market State of the same	I, hereby declare that I am authorised to
	sign on behalf of the Registrant. I would charge and collect tax liable
1 1 1	
	from the non-taxable online recipient located in taxable territory(in
1 1 1 1 1 1 1 1 1 1	case of online information and database access or retrieval services)
The state of the s	and/or from the recipient located in taxable territory (in case of
	online money gaming) and deposit the same with Government of
	India.
1 1 100	Signature
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
	Place: Name of Authorised Signatory:
	Date: Designation:"
	Date.
	and the state of t
and the second	(iv) in the Instructions, in item 2, after the words and figures "section 14", th
0	words and figures "or section 14A, as the case may be," shall be inserted.
FORM GSTR- 9.	In the said rules, for FORM GSTR-5A, the following form shall be substituted namely:-
5A	WDODN COTO SA
	"FORM GSTR-5A
	[See rule 64]
	Details of supplies of online information and database access or retrieval services by
	person located outside India made to non-taxable online recipient (as defined
	Integrated Goods and Services Tax Act, 2017) and to registered persons in India ar

Place of supply (State/UT) Rate of tax Taxable value Integrated tax 1 2 3 4 5 5A. Amendments to taxable outward supplies of online information and database acceretrieval services to non-taxable online recipient in India	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 ser made to non-taxable online recipient in India (Amount in Ru, Place of supply (State/UT) Rate of tax Taxable value tax 1 2 3 4 5 5A. Amendments to taxable outward supplies of online information and database acceretrieval services to non-taxable online recipient in India (Amount in Ru, Month Place of Rate of tax Taxable value tax (Amount in Ru, (State/UT)		erson in Ind					
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(Nitin Ramesh Gokarn)

Apar Mukhya Sachiv.