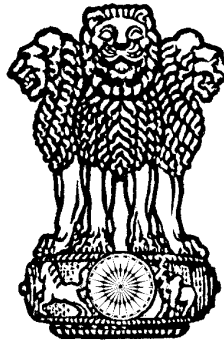


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THURSDAY, JANUARY 11, 2024

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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 52-L.—11th January, 2024.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act XIV of 2023

**THE WEST BENGAL GOODS AND SERVICES TAX
(SECOND AMENDMENT) ACT, 2023.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Kolkata Gazette*,

Extraordinary, of the 11th January, 2024.]

An Act further to amend the West Bengal Goods and Services Tax Act, 2017.

WHEREAS it is expedient to amend the West Bengal Goods and Services Tax Act, 2017, for the purposes and in the manner hereinafter appearing;

West Ben. Act
XXVIII of 2017.

It is hereby enacted in the Seventy-fourth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and
commencement.

1. (1) This Act may be called the West Bengal Goods and Services Tax (Second Amendment) Act, 2023.

*The West Bengal Goods and Services Tax
(Second Amendment) Act, 2023.*

(Section 2.)

(2) Save as otherwise provided, this section shall come into force with immediate effect, and the other provisions of this Act shall come into force on such date, with prospective or retrospective effect as required, as the State Government may, by notification in the *Official Gazette*, appoint and different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Amendment of
West Ben. Act
XXVIII of 2017.

2. In the West Bengal Goods and Services Tax Act, 2017, —

(1) in section 2,—

(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;’;

*The West Bengal Goods and Services Tax
(Second Amendment) Act, 2023.*

(Sections 3, 4.)

(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;”;

43 of 1961.

(2) in section 24,—

(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.

3. In Schedule III to the West Bengal Goods and Services Tax Act, 2017, in paragraph 6, for the words “lottery, betting and gambling” the words “specified actionable claims” shall be substituted.

West Ben. Act
XXVIII of 2017.

Transitory
provision.

4. The amendments made under this Act 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.

By order of the Governor,

PRADIP KUMAR PANJA,
*Pr. Secy. to the Govt. of West Bengal,
Law Department.*