



കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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No. 818

GOVERNMENT OF KERALA
Law (Legislation-A) Department
NOTIFICATION

No. 94/Leg.A2/2023/Law.

Dated, Thiruvananthapuram, 2nd March, 2024
18th Kumbham, 1199
12th Phalguna, 1945.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 1st day of March, 2024.

By order of the Governor,

C. VIJAYA LAKSHMI,
Special Secretary (Law).



ACT 4 OF 2024
THE KERALA STATE GOODS AND SERVICES TAX
(AMENDMENT) ACT, 2024

An Act further to amend the Kerala State Goods and Services Tax Act, 2017.

Preamble.—WHEREAS, it is expedient further to amend the Kerala State Goods and Services Tax Act, 2017 for the purposes hereinafter appearing;

BE it enacted in the Seventy -fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala State Goods and Services Tax (Amendment) Act, 2024.

(2) It shall be deemed to have come into force on the 1st day of October, 2023.

2. *Amendment of section 2.*—In the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) (hereinafter referred to as the principal Act), 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;”;

(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 (Central Act 43 of 1961);”.

3. *Amendment of section 24.*—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”.

4. *Amendment of Schedule III.*—In Schedule III of the principal Act, in paragraph 6, for the words and symbol “lottery, betting and gambling”, the words “specified actionable claims” shall be substituted.

5. *Transitory provision.*—The amendments made under this Act shall be without prejudice to the 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.

6. *Repeal and saving.*—(1) The Kerala State Goods and Services Tax (Amendment) Ordinance, 2023 (1 of 2024) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

