

**L. A. BILL No. XLVIII OF 2023.**

*A BILL*

*further to amend the Maharashtra Goods and Services Tax Act, 2017.*

**(As Passed by the Legislative Assembly on the 8th December, 2023)**

**(As returned by the Legislative Council without any  
recommendation on the 11th December, 2023)**

**WHEREAS** both Houses of the State Legislature were not in session ;

**AND WHEREAS** the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Maharashtra Goods and Services Tax Act, 2017, for the purposes hereinafter appearing ; and, therefore, promulgated the Maharashtra Goods and Services Tax (Amendment) Ordinance, 2023 on the 26th September 2023 ;

Mah.  
XLIII of  
2017.  
Mah.  
Ord. VII  
of 2023.

**AND WHEREAS** it is expedient to replace the said Ordinance, by an Act of the State Legislature, it is hereby enacted in the Seventy-fourth Year of the Republic of India as follows :—

Short title  
and  
commence-  
ment.

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

**(2)** Section 1 shall be deemed to have come into force on the 26th September 2023 and remaining sections 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 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 section 2 of  
Mah. XLIII of  
2017.

**2.** In section 2 of the Maharashtra Goods and Services Tax Act, 2017 (hereinafter referred to as “the principal Act”),—

Mah.  
XLIII of  
2017.

**(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)** to clause (105), the following proviso shall be added, namely :—

“Provided that, a person who organizes 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 :—

43 of  
1961.

“(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 ;”.

**3.** In section 24 of the principal Act,—

Amendment  
of section 24  
of Mah. XLIII  
of 2017.

(a) in clause (xi), the word “and” occurring at the end, shall be deleted ;

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

“(xi-a) every person supplying online money gaming from a place outside India to a person in India ; and ”.

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

Amendment  
of Schedule  
III of Mah.  
XLIII of  
2017.

**5.** 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, casinos, gambling, horse racing, lottery or online gaming.

Transitory  
provision.

Mah.  
Ord. VII  
of 2023.

**6.** (1) The Maharashtra Goods and Services Tax (Amendment) Ordinance, 2023, is hereby repealed.

Repeal of  
Mah. Ord. VII  
of 2023 and  
saving.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or, as the case may be, issued under the corresponding provisions of the principal Act, as amended by this Act.

**MAHARASHTRA LEGISLATURE  
SECRETARIAT**

**[L. A. BILL No. XLVIII OF 2023.]**

**[A Bill further to amend the Maharashtra  
Goods and Services Tax Act, 2017.]**

**[SHRI AJIT PAWAR,  
Deputy Chief Minister.]**

**[As Passed by the Legislative Assembly  
on the 8th December, 2023.]**

**[As returned by the Legislative Council  
without any recommendation on  
the 11th December, 2023]**

**JITENDRA BHOLE,  
Secretary (1) (I/C),  
Maharashtra Legislative Council.**