



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
PUBLISHED BY AUTHORITY

വാല്യം 13  
Vol. XIII

തിരുവനന്തപുരം,  
വെള്ളി  
Thiruvananthapuram,  
Friday

2024 ജനുവരി 05  
05th January 2024

1199 ധനു 20  
20th Dhanu 1199

1945 പൗഷം 15  
15th Pousha 1945

നമ്പർ  
No. 52

### GOVERNMENT OF KERALA Law (Legislation-A) Department NOTIFICATION

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

*5th January, 2024*  
*Dated, Thiruvananthapuram, 20th Dhanu, 1199*  
*15th Pousha, 1945.*

The following Ordinance promulgated by the Governor of Kerala on the 4th day of January, 2024 is hereby published for general information.

By order of the Governor,

K. G. SANAL KUMAR,  
*Law Secretary.*



**ORDINANCE No. 1 OF 2024****THE KERALA STATE GOODS AND SERVICES TAX  
(AMENDMENT) ORDINANCE, 2023**

Promulgated by the Governor of Kerala in the Seventy-Fourth Year of the Republic of India.

*AN  
ORDINANCE*

*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;

AND WHEREAS, the Legislative Assembly of the State of Kerala is not in session and the Governor of Kerala is satisfied that circumstances exist which render it necessary for him 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 of Kerala is pleased to promulgate the following Ordinance:—

1. *Short title and commencement.*—(1) This Ordinance may be called the Kerala State Goods and Services Tax (Amendment) Ordinance, 2023.

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

2. *Act 20 of 2017 to be temporarily amended.*—During the period of operation of this Ordinance, the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) (hereinafter referred to as the principal Act) shall have effect subject to the amendments specified from sections 3 to 6.

3. *Amendment of section 2.*—In section 2 of 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;”.

4. *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”.

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

6. *Transitory provision.*—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.

ARIF MOHAMMED KHAN,  
GOVERNOR.

