

THE TRIPURA BILL NO. 14 OF 2023.

13th Assembly
3rd session
08-01-2024
VIII - B(ii)

**THE TRIPURA STATE GOODS AND SERVICES TAX
(SEVENTH AMENDMENT) BILL, 2023**

(AS INTRODUCED IN THE TRIPURA LEGISLATIVE ASSEMBLY)

**THE TRIPURA STATE GOODS AND SERVICES TAX
(SEVENTH AMENDMENT) BILL, 2023**

A

BILL

further to amend the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017).

WHEREAS, the Central Government has amended the Central Goods and Services Tax Act, 2017 through the Central Goods and Services Tax (Amendment) Act, 2023 (Act No. 30 of 2023);

AND WHEREAS, similar amendments are required to be made in the Tripura State Goods and Services Tax Act, 2017 to avoid repugnancy with the Central Act;

BE it enacted by The Tripura Legislative Assembly in the seventy-fourth year of the Republic of India as follows:

Short title and commencement.

1. (1) This may be called the 'Tripura State Goods and Services Tax (Seventh Amendment) Act, 2023';
(2) It shall deemed to have come into force on 1st October, 2023.

Amendment of section 2.

2. In section 2 of the Tripura State Goods and Services Tax Act, 2017 (hereinafter referred to as 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 (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".

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| Amendment
of Schedule
III. | 4. In the principal Act, in Schedule III, in paragraph 6, for the words "lottery, betting and gambling" the words "specified actionable claims" shall be substituted. |
| Transitory
provision. | 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, casino, gambling, horse racing, lottery or online gaming. |
| Repeal and
Savings | 6. (1) The Tripura State Goods and Services Tax (Seventh Amendment) Ordinance, 2023 (The Tripura Ordinance No. 1 of 2023), which was promulgated on 30 th of September, 2023, which was given effect from 1 st October, 2023, is hereby repealed;

(2) Notwithstanding such repeal, any Notification issued or anything done or any action taken under the Ordinance, so repealed, shall be deemed to have been issued or done or taken under the corresponding provisions of this Act. |

STATEMENT OF OBJECTS & REASONS

The Central Government has amended the Central Goods and Services Tax Act, 2017 through the Central Goods and Services Tax (Amendment) Act, 2023 (Act No. 30 of 2023);

Similar amendments are required to be made in the Tripura State Goods and Services Tax Act, 2017 to avoid repugnancy with the Central Act.

The proposed Tripura State Goods and Services Tax (Seventh Amendment) Bill, 2023, *inter alia*, provides for—

- (i) definition of the expressions "online gaming", "online money gaming", "specified actionable claim" and "virtual digital asset";
- (ii) insertion of a proviso in the definition of "supplier" to provide clarity regarding "supplier" in case of supply of "specified actionable claim";
- (iii) substitution of "specified actionable claim" in paragraph 6 of Schedule III of the Act, for the present entries "lottery, betting and gambling", so as to provide clarity regarding taxability of actionable claims involved in or by way of casinos, horse racing and online gaming; and
- (iv) insert a new clause in section 24 of the Act, to provide for mandatory registration of the person for supplying online money gaming, from a place outside India to a person in India.

2. The Bill seeks to achieve the above objectives.

3. The GST Council Secretariat informed that the Central Goods and Services Tax (Amendment) Bill, 2023 was introduced into the Parliament for amendment in Central Goods and Services Tax Act and the same was shared with all the States/UTs for carrying out the relevant amendments in the respective SGST and UTGST Acts at the earliest so as to bring them into effect from 1st day of October, 2023, in order to ensure uniformity in the implementation of the provisions of law across the field formations.

4. As the House of the Tripura Legislative Assembly was not in session and immediate action was required to be taken in this regard, the Governor promulgated the Tripura State Goods and Services Tax (Seventh Amendment) Ordinance, 2023 (The Tripura Ordinance No. 1 of 2023) on 30th of September, 2023. The Bill now seeks to replace the said Ordinance.

(Pranajit Singha Roy)
Finance Minister
Government of Tripura

TECHNICAL REPORT

The proposed Bill provides for the levy of tax on the supply of goods or services or both. The subject matter of the Bill conforms to the provisions of Clause (1) of the Article 286 of the Constitution of India.

The State Legislature is competent to legislate on the subject under sub-clause (1) of Clause 246A of the Constitution of India. The Provisions of the Bill are not repugnant to any provision of any existing Central Law or any provision of the Constitution. It does not attract the proviso to Article 304(b) of the Constitution of India.

The Bill is a money bill as defined in sub-clause (a) of Clause-I of Article 199 of the Constitution of India and as such recommendation of the Governor as required under clause (1) of Article 207 of the Constitution of India will be required for introduction of the Bill in the Tripura Legislative Assembly.

FINANCIAL MEMORANDUM

The proposed Tripura State Goods and Services Tax (Seventh Amendment) Bill, 2023 does not involve any recurring or non-recurring expenditure from and out of the Consolidated Fund of the State.

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