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मध्यप्रदेश राजपत्र

(असाधारण)

प्राधिकार से प्रकाशित

क्रमांक 38]

भोपाल, मंगलवार, दिनांक 13 फरवरी 2024—माघ 24, शक 1945

विधि और विधायी कार्य विभाग

भोपाल, दिनांक 12 फरवरी 2024

क्र. 2586-31-इक्कीस-अ(प्रा.).—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश माल और सेवा कर (संशोधन) विधेयक, 2024 (क्रमांक 3 सन् 2024) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,
आर. पी. गुप्ता, अवर सचिव.

MADHYA PRADESH BILL

No 3 of 2024

THE MADHYA PRADESH GOODS AND SERVICES TAX (AMENDMENT) BILL, 2024

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MADHYA PRADESH BILL

No 3 of 2024

THE MADHYA PRADESH GOODS AND SERVICES TAX (AMENDMENT) BILL, 2024

A Bill further to amend the Madhya Pradesh Goods and Service Tax Act, 2017.

Be it enacted by the Madhya Pradesh Legislature in the Seventy-fifth years of the Republic of India as follows :—

Short title and commencement.

1. (1) This Act may be called the Madhya Pradesh Goods and Services Tax (Amendment) Act, 2024.

(2) It shall come into force from the date of its publication in the Madhya Pradesh Gazette.

Amendment of Section 2.

2. In section 2 of the Madhya Pradesh Goods and Service Tax Act, 2017 (No. 19 of 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 (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), at the end, for the full stop, the colon shall be substituted and thereafter, the following proviso shall be inserted, 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:—

“(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);”;

3. In section 24 of the principal Act, in clause (xi), the word “and” occurring at the end, shall be omitted and thereafter the following clause shall be inserted, namely:— **Amendment of section 24.**

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

4. 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. **Amendment of Schedule III.**

5. 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. **Transitory provision.**

6. (1) The Madhya Pradesh Goods and Service Tax (Amendment) Ordinance, 2024 (No. 1 of 2024) is hereby repealed. **Repeal and saving.**

(2) Notwithstanding the repeal of the said Ordinance, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provision of this Act.

STATEMENT OF OBJECTS AND REASONS

In order to facilitate tax payer, it has become imperative to amend certain definitions, provisions related to the registration and Schedule III of Madhya Pradesh Goods and Services Tax Act, 2017 (No. 19 of 2017).

2. The objects to amend the Madhya Pradesh Goods and Services Tax Act, 2017 are as follows:—

- (i) To define “online gaming”, “online money gaming”, “specified actionable claim” and “virtual digital asset” as well as to amend definition of “supplier” to provide clarity regarding “supplier” in case of supply of “specified actionable claim” in section 2.
- (ii) To insert a new clause in section 24 of the Act, to provide for mandatory registration of the person to supplying online money gaming, from a place outside India to a person in India.
- (iii) To substitute “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 the way of casinos, horse racing and online gaming.

3. As the matter was urgent and the Legislative Assembly was not in session, the Madhya Pradesh Goods and Services Tax (Amendment) Ordinance, 2024 (No. 1 of 2024) was promulgated for the purpose. It is now proposed to replace the said Ordinance by an Act of the State Legislature without any modification.

4. Hence this Bill.

BHOPAL:

DATED THE 7th FEBRUARY, 2024

JAGDISH DEVDA
Member-In-Charge