

# TRIPURA GAZETTE



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PART--III-- Acts of Tripura Legislature.

**GOVERNMENT OF TRIPURA  
LAW DEPARTMENT  
SECRETARIAT : AGARTALA**

NO.F.8(1)-Law/Leg-I/2024/3078-79

Dated, Agartala, the 6th March, 2024.

## NOTIFICATION

The following Act of the Tripura Legislative Assembly received the assent of the Governor of Tripura on the 14<sup>th</sup> February, 2024 and is hereby published for General information.

  
(Sopan Chaudhuri)  
Joint Secretary, Law  
Government of Tripura

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**THE TRIPURA ACT NO. 2 OF 2024.**

**THE TRIPURA STATE GOODS AND SERVICES TAX  
(SEVENTH AMENDMENT) ACT, 2024**

**AN**

**ACT**

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. | <p><b>1.</b> (1) This may be called the ‘Tripura State Goods and Services Tax (Seventh Amendment) Act, 2023’;</p> <p>(2) It shall deemed to have come into force on 1<sup>st</sup> October, 2023.</p>   |           |
| Amendment of section 2.       | <p><b>2.</b> In section 2 of the Tripura State Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act),—</p> <p>(a) after clause (80), the following clauses shall be inserted, namely:—</p> <p style="padding-left: 40px;">'(80A) "online gaming" means offering of a game on the internet or an electronic network and includes online money gaming;</p> <p style="padding-left: 40px;">(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;'</p> | 9 of 2017 |

(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;"

43 of 1961

(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 ;'.

Amendment of section 24. 3. 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".

- 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<sup>th</sup> of September, 2023, which was given effect from 1<sup>st</sup> 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.

**-Sd-**  
**(SOPAN CHAUDHURI)**  
Joint Secretary, Law  
Government of Tripura