



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 678 দিশপুৰ, শনিবাৰ, 30 নৱেম্বৰ 2024, 9 আশ্বিন, 1946 (শক)

No. 678 Dispur, Saturday, 30th November, 2024, 9th Agrahayana, 1946 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 30th November, 2024

eCF No.400555/51.- In exercise of the powers conferred by section 164 of the Assam Goods and Services Tax Act, 2017, the Governor of Assam is hereby pleased further to amend the Assam Goods and Services Tax Rules, 2017, hereinafter referred to as the principal Rules, namely :-

Short title and commencement.

- (1) These rules may be called the Assam Goods and Services Tax (Third Amendment) Rules, 2023.
- (2) Save as otherwise provided in these rules, they shall be deemed to have come into force on the 6th day of September, 2023.

Insertion of new rule 31B and 31C.

2. In the principal Rules, after rule 31A, the following new rules shall be inserted, namely:-

“Value of supply in case of online gaming including online money gaming.

31B. Notwithstanding anything contained in this chapter, the value of supply of online gaming, including supply of actionable claims involved in online money gaming, shall be the total amount paid or payable to or deposited with the supplier by way of money or money's worth, including virtual digital assets, by or on behalf of the player:

Provided that any amount returned or refunded by the supplier to the player for any reasons whatsoever, including player not using the amount paid or deposited with the supplier for participating in any event, shall not be deductible from the value of supply of online money gaming.

**Value of
supply of
actionable
claims in
case of
casino.**

31C. Notwithstanding anything contained in this chapter, the value of supply of actionable claims in casino shall be the total amount paid or payable by or on behalf of the player for –

- (i) purchase of the tokens, chips, coins or tickets, by whatever name called, for use in casino; or
- (ii) participating in any event, including game, scheme, competition or any other activity or process, in the casino, in cases where the token, chips, coins or tickets, by whatever name called, are not required:

Provided that any amount returned or refunded by the casino to the player on return of token, coins, chips, or tickets, as the case may be, or otherwise, shall not be deductible from the value of the supply of actionable claims in casino.

Explanation.- For the purpose of rule 31B and rule 31C, any amount received by the player by winning any event, including game, scheme, competition or any other activity or process, which is used for playing by the said player in a further event without withdrawing, shall not be considered as the amount paid to or deposited with the supplier by or on behalf of the said player.”

JITU DOLEY,
Secretary to the Government of Assam,
Finance (Taxation) Department.