

Integrated Goods & Services Tax Act, 2017

¹[Section 14A : Special provision for specified actionable claims supplied by a person located outside the taxable territory

- (1) A supplier of online money gaming as defined in clause (80B) of section 2 of the Central Goods and Service Tax Act, 2017 (12 of 2017), not located in the taxable territory, shall in respect of the supply of online money gaming by him to a person in the taxable territory, be liable to pay integrated tax on such supply.
- (2) For the purposes of complying with provisions of sub-section (1), the supplier of online money gaming shall obtain a single registration under the Simplified Registration Scheme referred to in sub-section (2) of section 14 of this Act:
- Provided** that any person located in the taxable territory representing such supplier for any purpose in the taxable territory shall get registered and pay the integrated tax on behalf of the supplier:
- Provided further** that if such supplier does not have a physical presence or does not have a representative for any purpose in the taxable territory, he shall appoint a person in the taxable territory for the purpose of paying integrated tax and such person shall be liable for payment of such tax.
- (3) In case of failure to comply with provisions of sub section (1) or sub-section (2) by the supplier of the online money gaming or a person appointed by such supplier or both, notwithstanding anything contained in section 69A of the Information Technology Act, 2000 (21 of 2000), any information generated, transmitted, received or hosted in any computer resource used for supply of online money gaming by such supplier shall be liable to be blocked for access by the public in such manner as specified in the said Act.]
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¹ Section 14A inserted by IGST Amendment Act, 2023 (No. 31 of 2023) dt. 18-08-2023. It is made effective from 01-10-2023 by Noti. No. 02/2023-Integrated Tax, dt. 29-09-2023.