

¹[Rule 31A : Value of supply in case of lottery, betting, gambling and horse racing]

- (1) Notwithstanding anything contained in the provisions of this Chapter, the value in respect of supplies specified below shall be determined in the manner provided hereinafter.
- ²[(2) The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher.
- Explanation**—For the purposes of this sub-rule, the expression “Organising State” has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.]
- (3) The value of supply of actionable claim in the form of chance to win in betting, gambling or horse racing in a race club shall be 100% of the face value of the bet or the amount paid into the totalisator.]
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¹ Rule 31A inserted by Noti. No. 3/2018–Central Tax, dt. 23-01-2018 w.e.f. 23-01-2018.

² Sub-rule (2) substituted by Noti. No. 08/2020–Central Tax, dt. 02-03-2020 w.e.f. 01-03-2020. Earlier to substitution it read as under:

- "(2) (a) The value of supply of lottery run by State Governments shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.
- (b) The value of supply of lottery authorised by State Governments shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.

Explanation—For the purposes of this sub-rule, the expressions—

- (a) “lottery run by State Governments” means a lottery not allowed to be sold in any State other than the organizing State;
- (b) “lottery authorised by State Governments” means a lottery which is authorised to be sold in State(s) other than the organising State also; and
- (c) “Organising State” has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010."