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The concept of specified actionable claims was inserted in the Central Goods and Services Tax (CGST) Act, 2017 by way of the CGST Amendment Act, 2023. Although the intention of the said insertion of the concept of specified actionable claims was to fortify the basis of imposition of GST on betting, casinos, gambling, horse racing, lottery and online money gaming, a significant legal dilemma was overlooked by the Legislature while introducing the concept of specified actionable claims. However, before getting to the dilemma, it is necessary to reproduce the definition of specified actionable claims which is provided u/s 2(102A) of the CGST Act, 2017 which reads as under: “2. Definitions.- In this Act, unless the context otherwise requires,- (102A) ‘specified actionable claim’ means the actionable claim involved in or by way of-