

Deepali Mehta

Notifications Notifications NO 11/2023-CTR dated 29.09.2023 Seeks to amend Notification No 01/2017- Central Tax (Rate) dated 28.06.2017: In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments: Entry No 227A is inserted in 14% Schedule IV with effect from 01.10.2023. Entry 227A - Specified actionable claim; Explanation : “specified actionable claim” as defined in section 2(102A) of the CGST Act, 2017 means the actionable claim involved in or by way of— (i) betting; (ii) casinos; (i i i) gambling; (iv) horse racing; (v)lottery; or (vi)online money gaming;” It is to be noted that actionable claims are inserted in rate notification for goods and thus treating the.....