

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

**NOTIFICATION
No. 03/2023 – Integrated Tax**

New Delhi, dated the 29th September, 2023

G.S.R. (E):— In exercise of powers conferred under proviso to sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) (hereinafter referred to as the said Act), the Government, on the recommendations of the Council, notifies the supply of online money gaming as the goods on import of which the proviso to sub-section (1) of section 5 of the said Act shall not apply, but on which integrated tax shall be levied and collected under sub-section (1) of section 5 of the said Act.

2.This notification shall come into force on the 1st day of October, 2023.

[F. No. CBIC-20016/29/2023-GST]

(Raghavendra Pal Singh)
Director