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**THE NAGALAND GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

*No. 213 Kohima*

*Saturday, October 07, 2023*

*Asvina 15, 1945 (Saka)*

NO.FIN/REV-3/GST/2/2023/235

Dated Kohima, the 07<sup>th</sup> October 2023.

**Nagaland Goods and Services Tax (Eight Amendment) Ordinance, 2023**

(Nagaland Ordinance No. 6 of 2023)

Promulgated by the Governor of Nagaland in the Seventy-Fourth year of the Republic of India

An  
Ordinance

further to amend the Nagaland Goods and Services Tax, Act 2017 (Act No. 4 of 2017) to incorporate the amendments made to the CGST Act, 2017 to bring uniformity in the application of the CGST and SGST Acts.

Whereas, the Legislative Assembly of the State of Nagaland is not in Session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action.

Now, therefore, in exercise of the power conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Nagaland is pleased to promulgate the following Ordinance, namely:-

Short title and commencement

- (a) This Ordinance may be called the Nagaland Goods and Services Tax (Eight Amendment) Ordinance, 2023.  
(b) It shall extend to the whole of Nagaland.  
(c) It shall come into force on such date as the State Government may, by notification appoint.

Provided that different dates may be appointed for different provisions of this Ordinance and any reference in any such provision to the commencement of this Ordinance shall be construed as a reference to the coming into force of that provision.

Amendment of section 2.

- In section 2 of the Nagaland Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act),—

- i. after clause (80), the following clauses shall be inserted, namely:—

(80A) "online gaming" means offering of a game on the internet or an electronic network and includes online money gaming;

(80B) "online money gaming" means online gaming in which players pay or deposit money or money's worth, including virtual digital assets, in the expectation of winning money or money's worth, including virtual digital assets, in any event including game, scheme, competition or any other activity or process, whether or not its outcome or performance is based on skill, chance or both and whether the same is permissible or otherwise under any other law for the time being in force;'
- ii. after clause (102), the following clause shall be inserted, namely:— '(102A) "specified actionable claim" means the actionable claim involved in or by way of—
  - i. betting;
  - ii. casinos;
  - iii. gambling;
  - iv. horse racing;
  - v. lottery; or
  - vi. online money gaming;'
- iii. in clause (105), the following proviso shall be inserted at the end, namely:—

"Provided that a person who organises or arranges, directly or indirectly, supply of specified actionable claims, including a person who owns, operates or manages digital or electronic platform for such supply, shall be deemed to be a supplier of such actionable claims, whether such actionable claims are supplied by him or through him and whether consideration in money or money's worth, including virtual digital assets, for supply of such actionable claims is paid or conveyed to him or through him or placed at his disposal in any manner, and all the provisions of this Ordinance shall apply to such supplier of specified actionable claims, as if he is the supplier liable to pay the tax in relation to the

- supply of such actionable claims;";
- iv. after clause (117), the following clause shall be inserted, namely:— '(117A) "virtual digital asset" shall have the same meaning as assigned to it in clause (47A) of section 2 of the Income-tax Act, 1961 ;'.
- Amendment of section 24.
3. In section 24 of the principal Act,—
- i. in clause (xi), the word "and" occurring at the end, shall be omitted;
- ii. after clause (xi), the following clause shall be inserted, namely:—
- "(xia) every person supplying online money gaming from a place outside India to a person in India; and".
- Amendment of Schedule III.  
Transitory provision.
4. In the principal Act, in Schedule III, in paragraph 6, for the words "lottery, betting and gambling" the words "specified actionable claims" shall be substituted.
5. The amendments made under this Ordinance shall be without prejudice to provisions of any other law for the time being in force, providing for prohibiting, restricting or regulating betting, casino, gambling, horse racing, lottery or online gaming.

Sd/-  
**LA GANESAN**  
Governor

Sd/-  
**THEJANGU-U KIRE**  
Secretary to the Government of Nagaland  
Department of Law & Justice