

No. 355/XXXVI(3)/2023/52(1)/2023  
Dated Dehradun, October 16, 2023

NOTIFICATION

Miscellaneous

In pursuance of the provisions of Clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of 'The Uttarakhand Goods And Services Tax (Amendment) Act, 2023' (Act No. 21 of 2023).

As passed by the Uttarakhand Legislative Assembly and assented to by the Governor on 7<sup>th</sup> October, 2023.

**THE UTTARAKHAND GOODS AND SERVICES TAX (AMENDMENT)  
 ACT, 2023**

**(Uttarakhand Act No. 21 of 2023)**

*An*

*Act*

further to amend the Uttarakhand Goods and Services Tax Act, 2017 (Act No. 06 of 2017)-

Be it enacted by the Uttarakhand State Legislative Assembly in the Seventy-fourth Year of the Republic of India as follows:-

<p><b>Short title and Commencement.</b></p>	<p>1. (1) This Act may be called the Uttarakhand Goods and Services Tax (Amendment) Act, 2023.</p> <p>(2) Save as otherwise provided in this Act.-</p> <p>(a) the provisions mentioned in section 3 to 6, section 8 to 15, section 22 to 25 and section 26 (except sub-section (1)(a)) shall come into force on the 1<sup>st</sup> day of October, 2023:</p> <p>(b) the provisions mentioned in section 16 to 21 shall be deemed to have come into force on the 1<sup>st</sup> day of August, 2023:</p> <p>(c) the provisions mentioned in section 2, section 7, sub-section (1)(a) of section 26 and section 27 shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint:</p> <p>Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.</p>
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<p><b>Amendment of section 2</b></p>	<p>2. In the Uttarakhand Goods and Services Tax Act, 2017 (hereinafter referred to as the Principal Act), in section 2, —</p> <p>(a) after clause (80), the following clauses shall be inserted, namely:—</p> <p>'(80A) "online gaming" means offering of a game on the internet or an electronic network and includes online money gaming;</p> <p>(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;'</p> <p>(b) after clause (102), the following clause shall be inserted, namely:—</p> <p>'(102A) "specified actionable claim" means the actionable claim involved in or by way of—</p> <p>(i) betting;</p> <p>(ii) casinos;</p> <p>(iii) gambling;</p> <p>(iv) horse racing;</p> <p>(v) lottery; or</p> <p>(vi) online money gaming;'</p> <p>(c) in clause (105), the following proviso shall be inserted at the end, namely:—</p> <p>"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 Act 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;"</p> <p>(d) after clause (117), the following clause shall be inserted, namely:—</p>
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		'(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 10	3.	In section 10 of the Principal Act, — (a) in sub-section (2), in clause (d), the words "goods or" shall be omitted; (b) in sub-section (2A), in clause (c), the words "goods or" shall be omitted.
Amendment of section 16	4.	In section 16 of the Principal Act, in sub-section (2). — (a) For the second proviso, the following proviso shall be substituted, namely:— "Provided further that where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be paid by him along with interest payable under section 50, in such manner as may be prescribed:";  (b) in the third proviso, for the words "made by him", the words "made by him to the supplier" shall be substituted.
Amendment of section 17	5.	In section 17 of the Principal Act, — (a) in sub-section (3), for the Explanation, the following Explanations shall be substituted, namely:— "For the purposes of this sub-section, the expression "value of exempt supply" shall not include the value of activities or transactions specified in Schedule III, except, — (i) the value of activities or transactions specified in paragraph 5 of the said Schedule; and (ii) the value of such activities or transactions as may be prescribed in respect of clause (a) of paragraph 8 of the said Schedule.";  (b) in sub-section (5), after clause (f), the following clause shall be inserted, namely:— "(fa) goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013;".

<p><b>Amendment of section 23</b></p>	<p>6.</p>	<p>In section 23 of the Principal Act, for sub-section (2), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017, namely:— “(2) Notwithstanding anything to the contrary contained in sub-section (1) of section 22 or section 24, the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, specify the category of persons who may be exempted from obtaining registration under this Act.”.</p>
<p><b>Amendment of section 24</b></p>	<p>7.</p>	<p>In section 24 of the principal Act,— (a) in clause (xi), the word "and" occurring at the end, shall be omitted; (b) 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”.</p>
<p><b>Amendment of section 30</b></p>	<p>8.</p>	<p>In section 30 of the Principal Act, — (a) For sub section (1), the following sub section shall be substituted, namely:— “(1) Subject to such conditions as may be prescribed, any registered person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration in such manner, within such time and subject to such conditions and restrictions, as may be prescribed.”;  (b) the proviso shall be omitted.</p>
<p><b>Amendment of section 37</b></p>	<p>9.</p>	<p>In section 37 of the Principal Act, after sub-section (4), the following sub-section shall be inserted, namely :— “(5) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period after the expiry of a period of three years from the due date of furnishing the said details: Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies for a tax period under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said details.”.</p>

Amendment of section 39	10. In section 39 of the Principal Act, after sub-section (10), the following sub-section shall be inserted, namely :— “(11) A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of three years from the due date of furnishing the said return: Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return for a tax period, even after the expiry of the said period of three years from the due date of furnishing the said return.”.
Amendment of section 44	11. Section 44 of the Principal Act shall be renumbered as sub-section (1) thereof, and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:— “(2) A registered person shall not be allowed to furnish an annual return under sub-section (1) for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return: Provided that the Government may, on the recommendations of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish an annual return for a financial year under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said annual return.”.
Amendment of section 52	12. In section 52 of the Principal Act, after sub-section (14), the following sub-section shall be inserted, namely :— “(15) The operator shall not be allowed to furnish a statement under sub-section (4) after the expiry of a period of three years from the due date of furnishing the said statement: Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow an operator or a class of operators to furnish a statement under sub-section (4), even after the expiry of the said period of three years from the due date of furnishing the said statement.”.
Amendment of section 54	13. In section 54 of the Principal Act, for sub-section (6), the following sub-section shall be substituted, namely :— “(6) Notwithstanding anything contained in sub-section (5), the proper officer may, in the case of any claim for refund on account of zero-rated supply of goods or services or both made by registered persons, other than such category of registered persons

		as may be notified by the Government on the recommendations of the Council, refund on a provisional basis, ninety per cent. of the total amount so claimed, in such manner and subject to such conditions, limitations and safeguards as may be prescribed and thereafter make an order under sub-section (5) for final settlement of the refund claim after due verification of documents furnished by the applicant.”.
Amendment of section 56	14.	In section 56 of the Principal Act. for the words “If any tax ordered to be refunded under sub-section (5) of section 54 to any applicant is not refunded within sixty days from the date of receipt of application under sub-section (1) of that section, interest at such rate not exceeding six per cent. as may be specified in the notification issued by the Government on the recommendations of the Council shall be payable in respect of such refund from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax:” the words “If any tax ordered to be refunded under sub-section (5) of section 54 to any applicant is not refunded within sixty days from the date of receipt of application under sub-section (1) of that section, interest at such rate not exceeding six per cent. as may be specified in the notification issued by the Government on the recommendations of the Council shall be payable in respect of such refund for the period of delay beyond sixty days from the date of receipt of such application till the date of refund such tax to be computed in such manner and subject to such conditions and restrictions as may be prescribed:” shall be substituted.
Amendment of section 62	15.	In section 62 of the Principal Act, in sub-section (2), — (a) for the words “thirty days”. the words “sixty days” shall be substituted:  (b) the following proviso shall be inserted, namely:— “Provided that where the registered person fails to furnish a valid return within sixty days of the service of the assessment order under sub-section (1), he may furnish the same within a further period of sixty days on payment of an additional late fee of one hundred rupees for each day of delay beyond sixty days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (1) of section 50 or to pay late fee under section 47 shall continue.”.

Amendment of section 109 Constitution of Appellate Tribunal and Benches thereof	16.	For section 109 of the Principal Act, the following section shall be substituted, namely:— "109. Subject to the provisions of this Chapter, the Goods and Services Tax Tribunal constituted under the Central Goods and Services Tax Act, 2017 shall be the Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority under this Act."
Omission of section 110	17.	Section 110 of the Principal Act, shall be omitted.
Omission of section 114	18.	Section 114 of the Principal Act, shall be omitted.
Amendment of section 117	19.	In section 117 of the Principal Act, — (a) in sub-section (1), for the words "State Bench or Area Benches of the Appellate Tribunal", the words "State Bench of the Appellate Tribunal" shall be substituted:  (b) in sub-section (5), in clauses (a) and (b), for the words "State Bench or Area Benches", the words "State Bench" shall be substituted.
Amendment of section 118	20.	In section 118 of the Principal Act, in sub-section (1), in clause (a), for the words "National Bench or Regional Bench of the Appellate Tribunal", the words "Principal Bench of the Appellate Tribunal" shall be substituted.
Amendment of section 119	21.	In section 119 of the Principal Act,— (a) for the words "National or Regional Benches", the words "Principal Bench" shall be substituted:  (b) for the words "State Bench or Area Benches", the words "State Bench" shall be substituted.
Amendment of section 122	22.	In section 122 of the Principal Act, after sub-section (1A), the following sub-section shall be inserted, namely:— "(1B) Any electronic commerce operator who— (i) allows a supply of goods or services or both through it by an unregistered person other than a person exempted from registration by a notification issued under this Act to make such supply: (ii) allows an inter-State supply of goods or services or both through it by a person who is not eligible to make such inter-State supply: or

		<p>(iii) fails to furnish the correct details in the statement to be furnished under sub-section (4) of section 52 of any outward supply of goods effected through it by a person exempted from obtaining registration under this Act, shall be liable to pay a penalty of ten thousand rupees, or an amount equivalent to the amount of tax involved had such supply been made by a registered person other than a person paying tax under section 10, whichever is higher."</p>
Amendment of section 132	23.	<p>In section 132 of the Principal Act, in sub-section (1).—</p> <p>(a) clauses (g), (j) and (k) shall be omitted;</p> <p>(b) in clause (l), for the words, brackets and letters "clauses (a) to (k)", the words, brackets and letters "clauses (a) to (f) and clauses (h) and (i)" shall be substituted;</p> <p>(c) For clause (iii), the following clause shall be substituted, namely:—          "(iii) in the case of an offence specified in clause (b), where the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken exceeds one hundred lakh rupees but does not exceed two hundred lakh rupees, with imprisonment for a term which may extend to one year and with fine;" ;</p> <p>(d) in clause (iv), for the words, brackets and letters "clause (f) or clause (g) or clause (j)" the words, brackets and letters "clause (f)" shall be substituted.</p>
Amendment of section 138	24.	<p>In section 138 of the Principal Act.—</p> <p>(a) in sub-section (1), in the first proviso.—</p> <p>(i) for clause (a), the following clause shall be substituted, namely:—          "(a) a person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f), (h), (i) and (l) of sub-section (1) of section 132:";</p> <p>(ii) clause (b) shall be omitted;</p> <p>(iii) for clause (c), the following clause shall be substituted, namely:—          "(c) a person who has been accused of committing an offence under clause (b) of sub-section (1) of section 132:";</p>



	<p>(iv) clause (e) shall be omitted:</p> <p>(b) For sub-section (2), the following sub-section shall be substituted, namely:-</p> <p>“(2) The amount for compounding of offences under this section shall be such as may be prescribed, subject to the minimum amount not being less than twenty-five percent, of the tax involved and the maximum amount not being more than one hundred per cent. of the tax involved.”.</p>
<p><b>Insertion of new section 158A</b></p> <p><b>Consent based sharing of information furnished by taxable person</b></p>	<p>25. After section 158 of the Principal Act, the following section shall be inserted, namely :—</p> <p>“158A. (1) Notwithstanding anything contained in sections 133, 152 and 158, the following details furnished by a registered person may, subject to the provisions of sub-section (2), and on the recommendations of the Council, be shared by the common portal with such other systems as may be notified by the Government, in such manner and subject to such conditions as may be prescribed, namely:—</p> <p>(a) particulars furnished in the application for registration under section 25 or in the return filed under section 39 or under section 44;</p> <p>(b) the particulars uploaded on the common portal for preparation of invoice, the details of outward supplies furnished under section 37 and the particulars uploaded on the common portal for generation of documents under section 68;</p> <p>(c) such other details as may be prescribed.</p> <p>(2) For the purposes of sharing details under sub-section (1), the consent shall be obtained, of—</p> <p>(a) the supplier, in respect of details furnished under clauses (a), (b) and (c) of sub-section (1); and</p> <p>(b) the recipient, in respect of details furnished under clause (b) of sub-section (1), and under clause (c) of sub-section (1) only where such details include identity information of the recipient, in such form and manner as may be prescribed.</p> <p>(3) Notwithstanding anything contained in any law for the time being in force, no action shall lie against the Government or the common portal with respect to any liability arising consequent to information shared under this section and there shall be no impact on the liability to pay tax on the relevant supply or as per the relevant return.”.</p>

<b>Amendment of Schedule III Retrospective exemption to certain activities and transactions in Schedule III to the Uttarakhand Goods and Services Tax Act</b>	<b>26.</b>	<p>(1) In Schedule III to the Principal Act. -</p> <p>(a) in paragraph 6. for the words "lottery, betting and gambling" the words "specified actionable claims" shall be substituted.</p> <p>(b) paragraphs 7 and 8 and the Explanation 2 thereof (as inserted vide section 31 of Act No. 31 of 2018) shall be deemed to have been inserted therein with effect from the 1st day of July, 2017.</p> <p>(2) No refund shall be made of all the tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.</p>
<b>Transitory provision</b>	<b>27.</b>	<p>The amendments made under this Act 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.</p>
<b>Repeal and Saving</b>	<b>28.</b>	<p>(1) The Goods and Services Tax (Amendment) Ordinance, 2023 (Uttarakhand Ordinance No. 5 of 2023), are hereby repealed.</p> <p>(2) Notwithstanding such repeal, anything done or any action taken under the corresponding provisions of the said Ordinance, shall be deemed to have been done or taken, under the corresponding provisions of this Act.</p>

By Order,

SHAHANSHAH MUHAMMAD DILBER DANISH,  
Secretary.

**STATEMENT OF OBJECTS AND REASONS**

The Uttarakhand Goods and Services Tax Ordinance, 2023 (Uttarakhand Ordinance No. 05 Year 2023) was enacted with a view to make a provision for levy and collection of tax on intra-state supply of goods or services or both and the matters connected therewith or incidental thereto by the State Government.

2. The proposed Bill is brought to replace the Uttarakhand Goods and Services Tax (Amendment) Ordinance, 2023 (Uttarakhand Ordinance No. 05 Year 2023).

3. The proposed Bill fulfills the aforesaid objectives.

Prem Chand Aggarwal  
Finance Minister