

The Chhattisgarh Goods & Services Tax Rules, 2017

¹[Rule 31A: Value of supply in case of lottery, betting gambling and horse racing

- (1) Notwithstanding anything contained in the provisions of this Chapter, the value in respect of supplies specified below shall be determined in the manner provided hereinafter.
- (2)
 - (a) The value of supply of lottery run by State Governments shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organizing State, whichever is higher.
 - (b) The value of supply of lottery authorized by State Governments shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organizing State, whichever is higher.

Explanation:- For the purposes of this sub-rule, the expressions-

- (a) "lottery run by State Governments" means a lottery not allowed to be sold in any State other than the organizing State;
 - (b) "lottery authorized by State Governments" means a lottery which is authorized to be sold in State(s) other than the organizing State also;
 - (c) "Organising State" has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule (2) of the Lotteries (Regulation) Rules, 2010.
- (3) The value of supply of actionable claim in the form of chance to win in betting, gambling or horse racing in a race club shall be 100% of the face value of the bet or the amount paid into the totalisator.]

1 Inserted vide Notification No. 3/2018- State Tax dated 24/01/2018 wef 24/01/2018