

**टिप्पण :** मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) अधिसूचना सा.का.नि. 610(अ), तारीख 19 जून, 2017 द्वारा सं. 3/2017-केन्द्रीय कर, तारीख 19 जून, 2017 द्वारा प्रकाशित किए गए थे और उनका संख्यांक सा.का.नि. 4(अ), तारीख 1 जनवरी, 2020 द्वारा प्रकाशित अधिसूचना सं. 02/2020-केन्द्रीय कर तारीख 1 जनवरी, 2020 अंतिम संशोधन किया गया था।

**MINISTRY OF FINANCE**

**(Department of Revenue)**

**(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)**

**NOTIFICATION**

New Delhi, the 2nd March, 2020

**(No. 08/2020—Central Tax)**

**G.S.R. 147(E).**—In exercise of the powers conferred by section 164 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 rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Central Goods and Services Tax (Second Amendment) Rules, 2020.
- (2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.
2. In the Central Goods and Services Tax Rules, 2017, with effect from the 1<sup>st</sup> March, 2020, in rule 31A, for sub-rule (2), the following sub-rule shall be substituted, namely:-
 

“(2) The value of supply of lottery 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 Organising State, whichever is higher.

**Explanation:**—For the purposes of this sub-rule, the expression “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.”.

[F. No. 20/06/03/2020 – GST]

PRAMOD KUMAR, Director

**Note :** The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* notification No. 3/2017-Central Tax, dated the 19<sup>th</sup> June, 2017, *vide* number G.S.R. 610(E), dated the 19<sup>th</sup> June, 2017 and last amended *vide* notification No. 02/2020 -Central Tax, dated the 01<sup>st</sup> January, 2020, published *vide* number G.S.R. 4(E), dated the 01<sup>st</sup> January, 2020.