

## **GIB/DL/Skill Lotto Solutions (P.) Ltd./03.12.2020/SC-21**

**Supreme Court Category :** Levy

**State :** Delhi

**Order No.:** GIB/DL/Skill Lotto Solutions (P.) Ltd./03.12.2020/SC-21

**Name of Entry :**

Skill Lotto Solutions (P.) Ltd. vs. Union of India

**Date :** 03-12-2020

**Breif Issue :**

**Fact & Issues Involved:**

The petitioner, Skill Lotto Solutions (P.) Ltd. , an authorized agent, for sale and distribution of lotteries organized by the State of Punjab, filed the writ petition impugning the definition of goods under Section 2(52) of Central Goods and Services Tax Act, 2017 ('CGST Act') and consequential notification to the extent it levies tax on lotteries. The Supreme Court observed that inclusion of actionable claim in the definition of 'goods' as given in Section 2(52) of Central Goods and Services Tax Act, 2017 is not contrary to the legal meaning of goods.

**Decision of Advance Ruling Authority :**

**Decision:**

The Hon'ble Supreme Court held that the levy of Goods and Services Tax (GST) on the lottery is neither discriminatory nor violative of Articles 14, 19(1)(g), 301 and 304 of the Constitution of India.