

**Amend notification No. 1/2017- Central Tax (Rate) dated 28.06.2017 so as to notify rate of GST on supply of lottery.****Notification No: 01/2020 - CTR****Classification: Rates****Date: 21-02-2020**

G.S.R (E).- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), **No.1/2017-Central Tax (Rate), dated the 28<sup>th</sup> June, 2017**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 673(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, -

(a) in Schedule II - 6%, S. No. 242 and the entries relating thereto shall be omitted;

(b) in Schedule IV - 14%, for S. No. 228 and the entries relating thereto, the following S. No. and the entries shall be substituted, namely: -

“228.	Any chapter	Lottery”
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2. This notification shall come into force on the 1<sup>st</sup> day of March, 2020.

Note: - The principal notification No.1/2017-Central Tax (Rate), dated the 28<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 673(E), dated the 28<sup>th</sup> June, 2017 and last amended by Notification No. 27/2019-Central Tax(Rate) dated 30<sup>th</sup> December, 2019 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 961(E), dated the 30<sup>th</sup> December, 2019.