



**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]**

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS**

**NOTIFICATION**

**No. 03/2023 – Integrated Tax**

**New Delhi, dated the 29<sup>th</sup> September, 2023**

G.S.R. (E):— In exercise of powers conferred under proviso to sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) (hereinafter referred to as the said Act), the Government, on the recommendations of the Council, notifies the supply of online money gaming as the goods on import of which the proviso to sub-section (1) of section 5 of the said Act shall not apply, but on which integrated tax shall be levied and collected under sub-section (1) of section 5 of the said Act.

2.This notification shall come into force on the 1<sup>st</sup> day of October, 2023.

[F. No. CBIC-20016/29/2023-GST]

(Raghavendra Pal Singh)  
Director