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3, SUB-SECTION (i)]**

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

**NOTIFICATION**

**No. 04/2023 – Integrated Tax**

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

G.S.R . (E). -In exercise of the powers conferred by sub-section (2) of section 14 and sub-section (2) of section 14A of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) (hereinafter referred to as the said Act) read with sub-rule (2) of rule 14 of the Central Goods and Services Tax Rules, 2017, the Central Government hereby notifies the Principal Commissioner of Central Tax, Bengaluru West and all the officers subordinate to him as the officers empowered to grant registration in case of supply of online money gaming provided or agreed to be provided by a person located in non-taxable territory and received by a person in India.

*Explanation.*-For the purposes of this notification, “online money gaming” shall have the same meaning as assigned to it in clause (80B ) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

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