



**NOTIFICATION NO. 49/2023-CENTRAL TAX, DATED 29-9-2023 [UPDATED]**

*[As amended by, Notification No. 19/2025-Central Tax, dated 31-12-2025]*

In exercise of the powers conferred under sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, notifies the following supplies under the said sub-section, namely: —

- (i) supply of online money gaming;
- (ii) supply of online gaming, other than online money gaming; and
- (iii) supply of actionable claims in casinos.
- <sup>1</sup>[(iv) supply of the following goods bearing the description specified in column (3), falling under the corresponding Chapter/ heading/ sub-heading/ tariff item specified in column (2), of the Table below, on which retail sale price is declared: -

**Table**

<b>S. No.</b>	<b>Chapter / Heading / Sub-heading / Tariff item</b>	<b>Description of Goods</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	2106 90 20	Pan masala
2.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
3.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
4.	2403	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences (other than biris)
5.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
6.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion

Explanation. - For the purposes of this clause, —

- a) "retail sale price" means the maximum price declared on goods at which such goods in packaged form may be sold to the ultimate consumer and includes all taxes, duties, surcharge or cess, by whatever name called;
- b) where on the package of any specified goods more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price;
- c) where the retail sale price declared on packages of any specified goods is altered to increase the retail sale price at any stage before, during, or after the supply, such altered retail sale price shall be deemed to be the retail sale price;
- d) where different retail sale prices are declared on different packages for the sale of any specified goods above in packaged form in different areas, each such retail sale price shall be the retail sale price for the

<sup>1</sup>Inserted by Notification No. 19/2025-Central Tax, Dated 31-12-2025, w.e.f. 1-2-2026.

purposes of valuation of the specified goods intended to be sold in the area to which the retail sale price relates.

- e) “tariff item”, “heading”, “sub-heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading, and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);
- f) the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this clause.”

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

RAGHAVENDRA PAL SINGH, Director