

F. No.60/Lottery-Comm-12/GSTC/2018
Office of the Goods & Service Tax Council

Tower-II, 5th Floor,
Jeevan Bharti Building, New Delhi.
Dated: 04 April, 2018.

OFFICE MEMORANDUM

Subject: Committee on Lottery to study the issues relating to taxation of lottery in GST regime.

In pursuance of the decision of the 25th GST Council Meeting held on 18 January 2018 at New Delhi, a '**Committee on Lottery**' to study the issues relating to taxation of lottery so as to enable flow of GST revenues from lottery to the consuming States is hereby constituted with the following members:

- i. Shri Mahender Singh, Member (GST), CBIC (Convenor)
- ii. Shri Amitabh Kumar, JS, TRU-II, DoR
- iii. Shri Upender Gupta, Commissioner, GST Policy Wing, CBIC
- iv. Shri Dheeraj Rastogi, JS, GST Council
- v. Shri Dipak Bandekar, CCT, Goa
- vi. Dr. Rajan Khobragade, CCT, Kerala
- vii. Shri Dhananjay Akhade, Jt. Comm., CT, Maharashtra
- viii. Shri Manoj Rai, Jt. Comm., CT, Sikkim
- ix. Shri Khalid A. Anwar, Sr. Jt. Comm., West Bengal

2. The 'Terms of Reference' of the Committee will be to examine and recommend ways to enable flow of GST on lottery to consuming States, and in this context to examine issues like continuance of reverse charge on lotteries, exemption from tax for supplies beyond the first stage of lottery distributor, any necessary changes in 'place of supply rules' or Lottery Regulation Act, 1998 and any other connected issues.

3. The 'Committee on Lottery' shall submit its recommendations by 14th May 2018.

4. This issues with the approval of Finance Secretary.



(Arun Goyal)

Special Secretary, GST Council

To:

1. The Members of the 'Committee on Lottery'.

Copy to: For Information

1. Secretary, GST Council;
2. Chairperson, CBEC;
3. PS to Hon'ble Union Finance Minister, Government of India, North Block, New Delhi;
4. PS to Hon'ble Minister of State (Finance), Government of India, North Block, New Delhi;
5. Nodal Officers of Central and State Taxes of all States.



Special Secretary, GST Council