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**CIRCULAR**  
**(No. 01 / 2017-18 - GST)**

**Subject: - Issue related to classification and GST rate on lottery tickets – regarding.**


Supply of lottery has been treated as supply of goods under the Goa Goods and Services Tax (Goa GST) Act, 2017.

2. Accordingly, based on the recommendation of the GST Council, the GST rate for supply of lottery has been notified under relevant GST rate notification relating to Goa GST/ IGST/ CGST. However, entries in the respective notifications mention classification for lottery as “-”.
3. In this connection, references have been received, inter-alia, stating that due to discrepancy in code allotted, i.e., lottery is defined as goods but code allotted for lottery is under services, the assesses are not able to upload return or deposit tax in time.
4. The matter has been examined. It should be noted that the process of filing return is linked with rate of tax specified for supply. Further, there is complete clarity about rate of tax on lotteries. As mentioned above, in GST, lottery is goods and the classification indicated in relevant notification for lottery is “-”, which means any chapter.



5. That being so, it is clarified that the classification for lottery in respective Goa GST, IGST and CGST Notifications shall be 'Any Chapter' of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and tax on lottery should be paid accordingly at prescribed rates, 12% or 28%, as the case may be.



  
(Dipak M. Bandekar)  
Commissioner of State Tax

Note: Similar circular is issued under Central Goods and Service Tax Act, 2017 by Tax Research Unit, Dept. of Revenue, Ministry of Finance, GOI vide Circular No. 06/06/2017-CGST dated 27<sup>th</sup> August, 2017.'