

GOVERNMENT OF NAGALAND
OFFICE OF THE COMMISSIONER OF STATE TAXES
NAGALAND: DIMAPUR

Dated Dimapur, the 18th September, 2017

CIRCULAR-04/6/2017-GST
Ref-CBIC Circular No.6/6/2017-GST dated 27-08-2017

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

Supply of lottery has been treated as supply of goods under the Nagaland Goods and Services Tax (NGST) 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 CGST/IGST/UTGST/SGST. 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 assessee 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 CGST, IGST, UTGST and SGST 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.

6. This Circular is clarificatory in nature and not meant for any interpretation of provisions of the Act and Rules.

7. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Commissioner at an early date.



Sd/-

(Y. MHATHUNG MURRY)

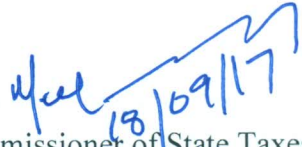
Commissioner of State Taxes

Nagaland: Dimapur

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NO.CT/LEG/CR-GST/36/17/65
Copy to:-

1. The Finance Commissioner to the Government of Nagaland Finance Department (Revenue Branch) for information.
2. All Additional Commissioner of State Taxes/ Joint Commissioner of State Taxes, Nagaland, Dimapur for information and necessary action.
3. All Deputy Commissioner of State Taxes/ Superintendent of State Taxes/Inspectors of State Taxes, Nagaland for information and necessary action.
4. Programme Officer for uploading it in the Official Website for information to all concerned.
5. Guard file.


Commissioner of State Taxes
Nagaland: Dimapur