



Single rate of GST for lottery



- **Notification No. 01/2020-Central Tax (Rate) dated 21.02.2020 (Effective from 01.03.2020)**
- Single rate of GST @ 28% on both State run and State authorized lottery.
- Entry 242 in Schedule II of Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017 omitted and
- Entry 228 in Schedule IV substituted to have single rate of 28% for all lottery (Any chapter)
- This change shall become effective from 1st March 2020