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SUPREME COURT

Supreme Court Exempts Lottery Wholesalers from Service Tax, Declares Lottery Sales Not a Service

Sheikh Rayees • September 2, 2024

PUBLISHED REPORT

The Supreme Court has ruled that the sale of lottery tickets by state governments does not constitute a service, but rather a revenue-generating activity. This decision exempts wholesale lottery purchasers from the liability of paying service tax under the "business auxiliary service" category. The appellants, wholesale buyers of lottery tickets, argued that they were not involved in promoting or marketing any service provided by the state. Their contention was that...

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