1. **Amendment of section 2**

In section 2 of the Central Goods and Services Tax Act, 2017 (hereinafter referred toes the principal Act),–*(12 of 2017)*

(*a*) in clause (*4*),––

(*i*) for the words “Central Board of Excise and Customs”, the words “Central Board of Indirect Taxes and Customs” shall be substituted;

(*ii*) for the words “the Appellate Authority and the Appellate Tribunal”, the words, brackets and figures “the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (*2*) of section 171” shall be substituted;

(*b*) in clause (*17*), for sub-clause (*h*), the following sub-clause shall be substituted, namely:—

“(*h*) activities of a race club including by way of totalisator or a license to book maker or activities of a licensed book maker in such club; and”;

*(c*) clause (*18*) shall be omitted;

(*d*) in clause (*35*), for the word, brackets and letter “clause (*c*)”, the word, brackets and letter “clause (*b*)” shall be substituted;

(*e*) in clause (*69*), in sub-clause (*f),* after the word and figures “article 371”, the words, figures and letter “and article 371J” shall be inserted;

(*f*) in clause (*102*), the following *Explanation* shall be inserted, namely:––

‘*Explanation*.––For the removal of doubts, it is hereby clarified that the expression “services” includes facilitating or arranging transactions insecurities;’.