

# "ONLINE MONEY GAMING"

Goods or Services & Chargeability

Supplier

who makes supply of goods/services and

also includes:  
• Supplier of "Specified Actionable claims" over the App. for a consideration (in money, money worth e.g. crypto) will be the deemed supplier.  
(SECTION: 2 OF CGST ACT)

online money Gaming App.

Recipient in INDIA (UNREGISTERED)

(Legal or Illegal) ✓  
= Actionable claims ✓ ✓  
= Goods ✓  
eg ZUPEE LUDO

Actionable claims = contingent Assets

- unsecured debts
- pending litigations etc
- Specified Actionable claims ✓

- Lottery, Betting, Gambling
- CASINO, HORSE RACING
- online money gaming.

SECTION: 2

online gaming = Game on Internet

↳ Roblox

↳ Zupke Ludo ie online money Gaming

Chargeability:

AS per proviso to section 5 of IGST ACT: "on import of goods - IGST is levied u/s: 3(7) of C.T.A., 1975 -

But on import of "online money Gaming (Goods), IGST will be levied by secs of IGST ACT & collection of the game shall also be made by GST Deptt. (Because goods may not be physically crossing custom frontiers)

Supply

AS per schedule III read with section 7 of CGST ACT, following will not be a supply -

- Actionable claims = Supply x

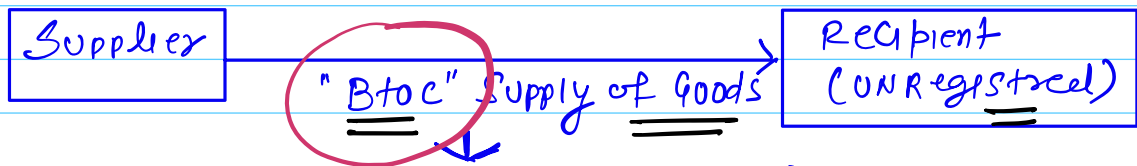
- However: Specified actionable claims will be treated as supply

- ✓ Betting, gambling, lottery
- CASINO, Horse Racing
- online money gaming

IGST ✓

Place of Supply  
 [over the Counter Sale,  
 Migrant workers,  
 Tourist,  
 CAR Purchase]

## SECTION: 10C(1)(ca)



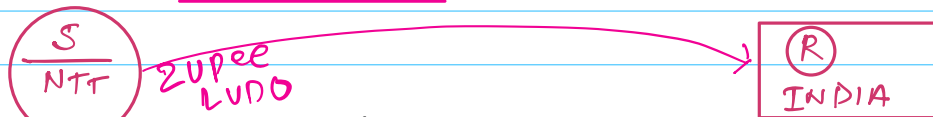
ORIGIN = Location of Supplier

DESTINATION (POS) =  $\begin{cases} \text{Address / STATE of (R), IF AVAILABLE} \\ \text{Otherwise: Location of (S)} \end{cases}$

IN CASE OF ONLINE Money Gaming: STATE Name

Is mandatory to give by Supplier on Invoice as per Rule 46. Therefore Location of (R) will be the Place of Supply.

Special Provision where (S) Location is in NTT [SEC: 14A of IGST]



- Liablie to pay GST ✓
- TAKE Single Registration ✓
- Appoint Agent to pay GST. (अन्य पेशा)
- Non Compliance → App Blocked.

Taxable person

AS per section 24 of CGST ACT:  
A person supplying "ONLINE Money Gaming" (Goods)  
FROM NTT to TF - take mandatory Registration

Exemption

- NOTHING -

Valuation & Rate (28%)

AS per section 15(5) of CGST ACT

AV = market value fixed by Government (of)

"ENTRY FEES"

@ 1+1 = 2/=

- ONLINE Gaming
- ONLINE money Gaming
- CASINO.

Example: PLAYER: RAJ

PLAYER: STUDENT

Entry fee = 1/=      1/=

Prize = 1.70/= [30ps Kept By Zupex]

Value = 2/= Goods to GST

NEM OR RCM = NEM ie Forward charge ie (S) liable to pay GST.

Time of Supply = In General TOS of Goods U/s: 12

Time of Supply = Invoice (Actual date) OR Invoice (LAST date) as the case may be OR Payment date  
WHICH EVER IS EARLIER

In General Payment "Payment Date" condition has been Relaxed By NIN: 66/2017, BUT Remain Applicable in case of "Specified Actionable claims" - ie Lottery, Betting, gambling - CASINO HORSE RACE - ONLINE MONEY GAMING.

T- M-  
R- R- R  
ITC

INVOICE:

AS per Rule = 46 where supply made to unregistered person (Btoc) then Invoice shall contain :-

" Address / STATE " in case of

Sec: 10(1)(ca)  
POS. ←

- ✓ ECO Invoice
- ✓  online money gaming

Manner of Payment:

AS per Rule = 87B there are various mode to deposit in E-CASH ledger like Debit / credit card, NET Banking etc.

More over online money gaming (NTP)

may also make deposit through " International money transfer " through Society for world wide Inter Bank financial Telecommunication Payment NETWORK.

REGISTRATION

Normally Registration is PAN BASED @ STATE WISE

BUT for " ONLINE money gaming " @ single registration for All India.

FILING OF RETURNS:

FORM GSTR = SA

Due date 20<sup>th</sup> OF NEXT MONTH

FOR: NRTP (NTT)

ONLINE money gaming (NTT)