

Re: Fwd: Lok Sabha Unstarred PQ D. No. 12826 regarding "Taxation of Online Gaming and Gambling Platforms" due for answer on 18.08.2025 - reg

==== Forwarded message =====  
From: GST Wing <gstinv-cbic@gov.in>  
To: "CCU CGST Ahmedabad Zone" <ccu-cexamd@nic.in>, "PCCO Bangalore Zone" <ccbz-excis@nic.in>, "CCU CGST Bhopal Zone" <ccu-cexbpl@nic.in>, "CCU CGST Bhubaneswar Zone" <ccu-cexbbr@nic.in>, "Anoop Yadav" <ccu-cexchd@nic.in>, "Chennai CGST" <ccu-cexchn@nic.in>, "CC Office, Cochin" <cccochin@excise.nic.in>, "CRU PCCO" <ccu-cexcdl@nic.in>, "Chief Commissioners Office Hyderabad" <ccu-cexhyd@nic.in>, "CCU CGST Jaipur Zone" <ccu-cexjpr@nic.in>, "CCU CGST Kolkata Zone" <ccu-cexkka@nic.in>, "CCU CGST Lucknow Zone" <ccu-cexlko@nic.in>, "CCU CGST Meerut Zone" <ccu-cexmeer@nic.in>, "CCU CGST Mumbai Zone" <ccu-cexmum1@nic.in>, "CCU CGST Nagpur Zone" <ccu-cexnag@nic.in>, "CCU CGST Panchkula Zone" <ccu-cxgpk@nic.in>, "CCO Pune Zone" <ccu-cexpune@nic.in>, "CCO CGST Ranchi Zone" <ccu-cexranchi@nic.in>, "ccshillo" <ccshillo@nic.in>, "CCU Guwahati" <ccu-cxgguh@nic.in>, "CCU CGST Vadodara Zone" <ccu-cexvdr@nic.in>, "CCU CGST Visakhapatnam Zone" <ccu-cexvzg@nic.in>, "CCU CGST Thiruvananthapuram Zone" <ccu-cexcok@nic.in>, "Chief Commissioners Unit Central Excise Shillong" <ccu-cexshlng@nic.in>  
Cc: "NEERAJ RAWAT" <neerajrawat.g139101@gov.in>  
Date: Mon, 11 Aug 2025 17:12:04 +0530  
Subject: Re: Lok Sabha Unstarred PQ D. No. 12826 regarding "Taxation of Online Gaming and Gambling Platforms" due for answer on 18.08.2025 - reg  
==== Forwarded message =====

Madam/Sir,  
Please see trailing mail.  
In this regard, it is clarified that the data related to penalty/fines imposed in respect of SCNs issued by DGGI may also be incorporated in the report by CGST Zones.

भवदीय  
नी.एस.टी. - अन्वेषण प्रकोष्ठ  
केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड  
नई दिल्ली

----- On Fri, 08 Aug 2025 13:58:47 +0530 GST Wing <gstinv-cbic@gov.in> wrote ----

भवदीय  
नी.एस.टी. - अन्वेषण प्रकोष्ठ  
केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड  
नई दिल्ली

Madam/Sir,  
Please see trail mail.  
In this regard, it is requested to send inputs/comments on Part (c) to (d) of the PQ only alongwith the data in the revised format attached.

भवदीय  
नी.एस.टी. - अन्वेषण प्रकोष्ठ  
केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड  
नई दिल्ली

----- On Fri, 08 Aug 2025 13:45:52 +0530 GST Wing <gstinv-cbic@gov.in> wrote ----

भवदीय  
नी.एस.टी. - अन्वेषण प्रकोष्ठ  
केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड  
नई दिल्ली

Madam/Sir,  
Please find attached herewith Lok Sabha PQ D. No. 12826 to be answered on 18.08.2025 regarding "Taxation of online Gaming and Gambling Platforms"  
In this regard, it is requested that part wise inputs/comments on the said PQ may be provided.



**कार्यालय मुख्य आयुक्त**  
Office of the Chief Commissioner  
**सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क (जयपुर परिक्षेत्र), जयपुर**  
CGST & Central Excise (Jaipur Zone), Jaipur

फा.सं.: GCCO/140/2025-LEGAL-O/o CC-CGST-ZONE-JAIPUR

दिनांक: 12.08.2025

सेवा में,

आयुक्त (जी.एस.टी. - अन्वेषण प्रकोष्ठ)  
केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड  
नई दिल्ली।  
[gstinvcbic@gov.in](mailto:gstinvcbic@gov.in)

विषय: Lok Sabha Unstarred PQ D. No. 12826 regarding "Taxation of Online Gaming and Gambling Platforms" due for answer on 18.08.2025" - के संबंध में।

महोदय,

उपरोक्त विषयान्तर्गत जी.एस.टी. - अन्वेषण प्रकोष्ठ केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड नई दिल्ली द्वारा प्रेषित ई-मेल दिनांक **08.08.2025** का संदर्भ प्राप्त करें।

2. इस संबंध में सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क (जयपुर परिक्षेत्र), जयपुर के संबंध में चाही गई सूचना विन्दु संख्या (a) से (e) तक की **अनुलग्नक "A"** के रूप में संलग्न है।
3. आगे यह भी सूचित किया जाता है कि इस ज़ोन द्वारा डीजीजीआई मामलों में कोई भी जुर्माना नहीं लगाया गया है।

यह पत्र श्रीमान मुख्य आयुक्त महोदय की स्वीकृति से जारी किया गया है।

संलग्न: उपरोक्तानुसार

भवदीया,

Digitally signed by  
NISHTHA SHARMA  
Date: 12-08-2025  
13:22:36  
(निष्ठा शर्मा)  
संयुक्त आयुक्त

**ANNEXURE-“A”**

**Point A:** Being policy matter, no comments offered.

**Point B:** The total tax collected from online gaming and gambling platforms during the last five years in this zone is as under:

Zone	State	F.Y.	Tax collected (Rs. In Cr.)
Jaipur	Rajasthan	2019-20	0
		2020-21	0
		2021-22	0
		2022-23	3.59
		2023-24	5.31
		<b>Total</b>	<b>8.90</b>

**Point C & D:** The list of companies or entities in r/o point c & d is as under:

Period	Name of the entity	Country	GSTIN, if any	Penalty/Fine for non-filing (Rs. in Cr.)		Penalty/Fine for under-reporting (Rs. in Cr.)		Penalty/Fine for improper maintenance of tax records (Rs. in Cr.)		Any other fine/penalty collected (Rs. in Cr.)	Total Fine/penalty collected (Rs. In Cr.)
				Imposed	Collected	Imposed	Collected	Imposed	Collected		
(1)'	(2)'	(3)'	(4)'	(5)'	(6)'	(7)'	(8)'	(9)'	(10)'	(11)'	(6)+(8)+(10)+(11)
2019-20	0	0	0	0	0	0	0	0	0	0	0
2020-21	0	0	0	0	0	0	0	0	0	0	0
2021-22	0	0	0	0	0	0	0	0	0	0	0
2022-23	M/s Allinone HAX (OPC) Pvt. Ltd.	India	08AAWCA5529M1ZV	0	0	55.00	0	0	0	0	0
2023-24	M/s Samarth Sports Infotech LLP *	India	08AERFS5132G1ZQ	0	0	0	0	0	0	0	0
	M/s Allinone HAX (OPC) Pvt. Ltd.	India	08AAWCA5529M1ZV	0	0	214.00	0	0	0	0	0
	M/s BB Kranti Software Solution Ltd.	India	08AAZFB5223F1Z9	0	0	0.04	0	0	0	0	0
<b>TOTAL</b>				<b>0</b>	<b>0</b>	<b>269.04</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note:-\*A short payment of GST amounting to Rs. 53,44,579/- was detected during the financial year 2023–24. The taxpayer i.e. M/s Samarth Sports Infotech LLP has made a payment of Rs. 28,00,000/- towards the liability. The matter is currently under investigation. The imposition of penalties will be decided upon completion of the investigation

**Point E:** Being policy matter, no comments offered.