

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
**RAJYA SABHA**  
**UNSTARRED QUESTION NO-1330**  
ANSWERED ON – 01.08.2023

**GST ON ONLINE GAMING**

1330. SHRI HARBHAJAN SINGH:

Will the Minister of **FINANCE** be pleased to state:-

- (a) whether Government had undertaken any study before levying 28 per cent GST on online gaming;
- (b) if so, the details thereof; and
- (c) whether this decision will impact on gamers shifting, to offshore platforms and if so, the details thereof?

**ANSWER**

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE  
(SHRI PANKAJ CHAUDHARY)

(a) and (b): GST rates and exemptions are prescribed on the recommendations of GST Council which is a constitutional body comprising members from Union Government and State/UT Governments. On this issue, the GST Council had set up a Group of Ministers, whose reports were placed before the GST Council.

After detailed deliberations, the GST Council in the 50th meeting held on 11th July, 2023 has clarified that actionable claims supplied in online gaming are leviable at a GST rate of 28%.

(c): Some representations have been received from stakeholders stating so. Sufficient enforcement provisions exist to take action against offshore platforms which do not pay prescribed GST.

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