

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA
UNSTARRED QUESTION No. 2927**

**TO BE ANSWERED ON FRIDAY, THE 3RD AUGUST, 2018
12, SHRAVANA, 1940 (SAKA)**

LEGALISING GAMBLING AND BETTING

2927. SHRI ASHWINI KUMAR:

Will the Minister of FINANCE be pleased to state:

- (a) whether Law Commission of India in its Report submitted to the Government recently has recommended that Government should consider legalising gambling and betting as a regulated activity to generate revenue, if so, the status thereof;
- (b) whether the recommendation has been accepted by the Government; and
- (c) if so, the details thereof and the outcome thereon?

ANSWER

**MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI SHIV PRATAP SHUKLA)**

- (a) to (c) A statement is laid on the Table of the House.

The Law Commission of India submitted its 276th report titled “*Legal Framework: Gambling and Sports Betting including in Cricket in India*” to Government on 05.07.2018. In 276th report and press note for clarification uploaded on Law Commission of India’s official website the Commission clarifies that vide para 9.7 of the report on page 115, it has been strongly and categorically recommended that legalising betting and gambling in India in the present scenario is not desirable, and that a complete ban on unlawful betting and gambling must be ensured. Again vide para 9.8, it has been recommended that effective regulation remains the only viable option to control gambling, if it is not possible to enforce a complete ban in order to prevent unlawful activities and the commission has recommended a number of guidelines and safeguards, in the event Parliament or the State Legislatures decide to regulate to these activities. In Para 13 on page No. 118 the Law Commission of India has recommended that any income derived from such activities should be made taxable under the Income Tax Act, 1961, the Goods and Services Tax Act, 2017 and all other relevant laws for the time being in force applicable to such activities in India.

In this regard, it is stated that Income from gambling and betting in sports is already taxable under the existing provisions of the Income-tax Act, 1961. Similarly, betting and gambling is also taxed under the Goods and Services Tax Act, 2017.
