

SEP  
2025

# CA FINAL INDIRECT TAX

Interlinked Handnote on

# ONLINE MONEY

# GAMING

## GST & CUSTOMS



"Study IDT  
Like **Never  
Before**"

For quick video of  
interlinked analysis,  
refer to the  
**YOUTUBE CHANNEL**

**CA SIDDHESH VALIMBE**

Join our **CA Final Telegram Channel**  
for **Top MCQs & CA Guidance**:



@SVALIMBECLASSES

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# # Online Money GAMING #



# Nature : Goods

↓  
Specified Actionable Claim

⇓  
in the Scope of GST ✓ (link: Sch III)

# Definition → Skill, Chance Irrelevant  
→ legal or not Irrelevant

# Online Money Gaming ✓ Online Gaming  
↓ ↓  
Spec. Act. Claim = GOODS OIAR = Services

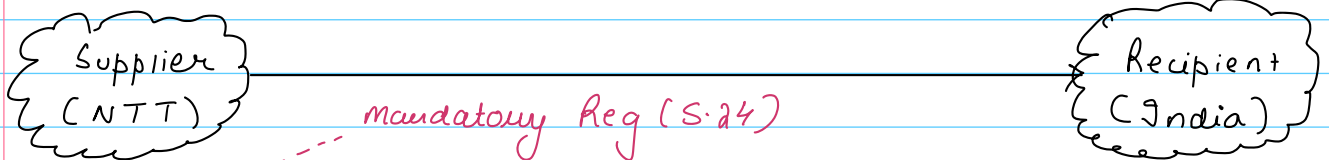
- IMPORT of GOODS -

# Taxability → under GST law or matter handed over to Customs law?

→ under GST law [Because Intangible in nature]

# TOS? 12(2) (GST on advance as well ✓) ↳ x Physically crossing...

# Special Taxability Section = 14A (16 GST)



↓ Pay 16 GST → Representative (any) in India can Pay  
→ Single Registration  
→ Simplified Reg. Scheme

⇓ ~~kind Reg~~  
Failure to Comply? Info's Public Access Block

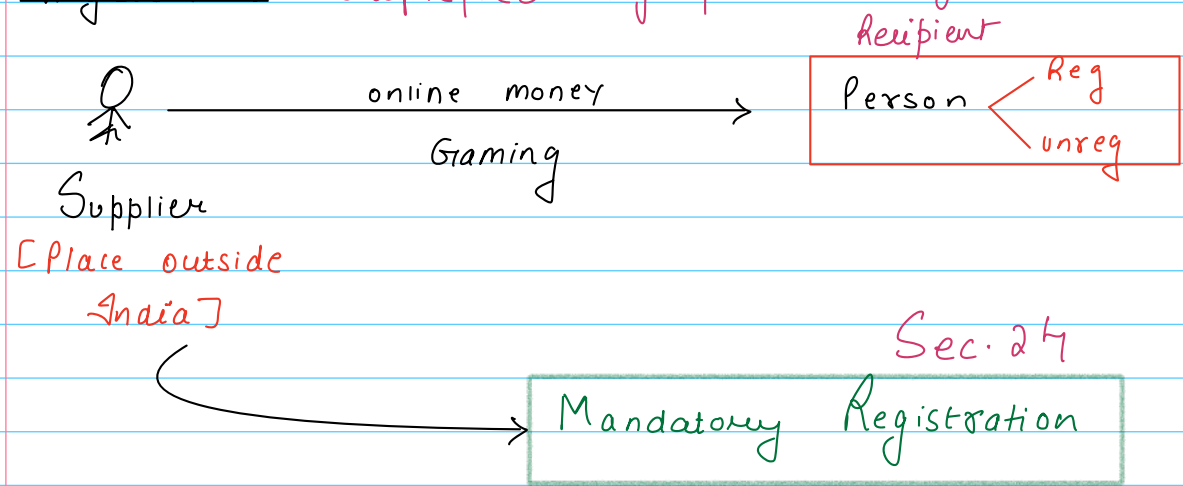


# Valuation Rule 31B = Total Amount Paid / Payable (any form)

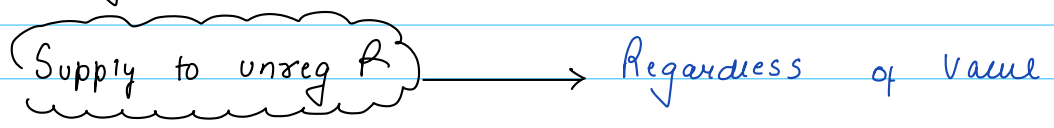
⊖ No deduction for any Return or Refund

⊖ Winning Amount ≠ Valuation Provided it's not withdrawn

# Registration (Simplified Reg | SINGLE Reg)



# Invoicing (Rule 46) + POS → Sec 10/11 | Goods!



⊖ Tax Invoice to contain name of State of R

S asked to have Suitable Mechanism

Such name = deemed address of State on Record of R

# Return → from place outside India → GSTR-5A

→ from India → 1/3B