



Winnings from lottery or crossword puzzle ¹¹[, etc.].

194B. ¹²The person responsible for paying to any person any income by way of winnings from any lottery or crossword puzzle or card game and other game of any sort ¹³*[or from gambling or betting of any form or nature whatsoever, being the amount or the aggregate of amounts exceeding ten thousand rupees during the financial year]* shall, at the time of payment thereof, deduct income-tax thereon at the rates in force :

Provided that in a case where the winnings are wholly in kind or partly in cash and partly in kind but the part in cash is not sufficient to meet the liability of deduction of tax in respect of whole of the winnings, the person responsible for paying shall, before releasing the winnings, ensure that tax has been paid in respect of the winnings:

¹⁴**Provided further** *that nothing contained in this section shall apply to deduction of income-tax on winnings from any online game on or after the 1st day of April, 2023.*

Explanation.—*For the purposes of this section, "online game" shall have the meaning assigned to it in clause (iii) of the Explanation to section 115BBJ.]*

11. Inserted by the Finance Act, 2023, w.e.f. **1-4-2023**.

12. See rules 30, 31, 31A, 37BA, 37BB and Form Nos. 15CA, 15CB, 16A, 24G, 26B, 26Q and 27A.

13. Substituted for "in an amount exceeding *ten thousand rupees*" by the Finance Act, 2023, w.e.f. **1-4-2023**. Earlier the italicised words were amended by the Finance Act, 1986, w.e.f. 1-6-1986 and Finance Act, 2010, w.e.f. 1-7-2010.

14. Inserted by the Finance Act, 2023, w.e.f. **1-4-2023**.