



⁴⁵[**Winnings from lottery or crossword puzzle.**

⁴⁶**194B.** ⁴⁷The person responsible for paying to any person any income by way of winnings from any lottery or crossword puzzle ⁴⁸[or card game and other game of any sort] in an amount exceeding ⁴⁹[ten thousand rupees] shall, at the time of payment thereof, deduct income-tax thereon at the rates in force :

⁵⁰[***]]

⁵¹[**Provided** ⁵²[***] 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.]

45. Inserted by the Finance Act, 1972, w.e.f. 1-4-1972.

46. See also Circular No. 264, dated 11-2-1980. For details, see Taxmann's Master Guide to Income-tax Act.

47. See rules 37BA and Form Nos. 16A, 24G, 26AS, 26Q and 27A.

48. Inserted by the Finance Act, 2001, w.e.f. 1-6-2001.

49. Substituted for "five thousand rupees" by the Finance Act, 2010, w.e.f. 1-7-2010. Earlier "five thousand rupees" were substituted for "one thousand rupees" by the Finance Act, 1986, w.e.f. 1-6-1986.

50. The first proviso omitted by the Finance Act, 1999, w.e.f. 1-4-2000. Prior to its omission, the first proviso read as under :

"**Provided** that no deduction shall be made under this section from any payment made before the 1st day of June, 1972:"

51. Inserted by the Finance Act, 1997, w.e.f. 1-6-1997.

52. Word "further" omitted by the Finance Act, 1999, w.e.f. 1-4-2000.

