

You won money on a gaming app. The I-T department wants its share.

Rule (§115BBJ Income Tax Act): 30% flat on net winnings (gross – buy-in). No deduction. No exemption. No slab benefit. Plus 4% cess = ~**31.2%**.

TDS (§194BA): Registered platforms (Dream11 etc.) auto-deduct 30% at withdrawal. Offshore/illegal apps don't deduct — *but your liability is identical*. Self-pay via **Challan ITNS-280**.

At ITR filing

- Use **ITR-2** (not ITR-1).
- Schedule **OS** → row “§115BBJ online games”.
- Report **gross winnings**; reconcile TDS; attach Form 16A from each platform.

Don't

- Skip filing because “TDS was deducted” → triggers §143(1)(a) notice.
- Set off gaming losses against salary or other income — not allowed.
- Carry forward gaming losses — not allowed.
- Hide offshore-app credits — **AIS sees them**.

Missed declaring?

File **Updated Return under §139(8A)** — much cheaper than waiting for a §148 notice.

Read the full guide

righttoinformation.wiki/tax-on-online-gaming-winnings-india

RTI Wiki — April 2026. **Forward to your CA. Forward to anyone playing fantasy cricket.**



Right to Information Wiki

The working reference for India's Right to Information Act, 2005.



Read online

<https://righttoinformation.wiki/share/tax-on-online-gaming-winnings-india>

Main website

<https://righttoinformation.wiki/>

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