

**<sup>1</sup>[Rule 31B : Value of supply in case of online gaming including online money gaming]**

Notwithstanding anything contained in this chapter, the value of supply of online gaming, including supply of actionable claims involved in online money gaming, shall be the total amount paid or payable to or deposited with the supplier by way of money or money's worth, including virtual digital assets, by or on behalf of the player:

**Provided** that any amount returned or refunded by the supplier to the player for any reasons whatsoever, including player not using the amount paid or deposited with the supplier for participating in any event, shall not be deductible from the value of supply of online money gaming.

---

---

<sup>1</sup> Rules 31B and 31C inserted by Noti. No. 51/2023-Central Tax, dt. 29-09-2023 w.e.f. 01-10-2023. Earlier inserted by Noti. No. 45/2023-Central Tax, dt. 06-09-2023, which is later superseded by Noti. No. 51/2023-Central Tax, dt. 29-09-2023.