

S-31011/12/2021-DIR(NC)-DOR

Government of India
Ministry of Finance
Department of Revenue

New Delhi, dated 24th May, 2021

OFFICE MEMORANDUM

Subject: Constitution of Group of Ministers (GoM) on Casinos, Race Courses and Online Gaming - reg.

In pursuance of the decision of the GST Council a Group of Ministers (GoM) on Casinos, Race Courses and Online Gaming has been constituted. The GoM shall consist of the following members:

Sl. No.	Name	Designation and State	
1.	Sh. Nitin Patel	Deputy Chief Minister, Gujarat	Convener
2.	Sh. Ajit Pawar	Deputy Chief Minister, Maharashtra	Member
3.	Sh. Chowna Mein	Deputy Chief Minister, Arunachal Pradesh	Member
4.	Sh. Mauvin Godinho	Minister for Transport, Goa	Member
5.	Sh. Basavaraj Bommai	Minister for Home Affairs, Karnataka	Member
6.	Sh. P Thiagarajan	Minister for Finance, Tamil Nadu	Member
7.	Dr. Amit Mitra	Minister for Finance, West Bengal	Member

2. The terms of reference (ToR) for the GoM on Casinos, Race Courses and Online Gaming shall be as follows:

- a. To examine the issue of valuation of services provided by Casinos, Race Courses and online gaming portals and taxability of certain transactions in a casino, with reference to the current legal provisions and orders of Courts on related matters.
- b. To examine whether any change is required in the legal provisions to adopt any better means of valuation of these services.
- c. To examine the administration of such valuation provision if an alternative means of valuation is recommended.
- d. To examine impact on other similarly placed services like lottery.

3. The GoM on Casinos, Race Course and Online Gaming shall be assisted by a Committee of officers from Centre and States as convened by the GoM.
4. The secretarial assistance to this GoM will be provided by Joint Secretary (TRU-II) CBIC.
5. The GoM shall submit its recommendation to the Council within six month for consideration of the GST Council.



(Dinesh Boddh)
Director
Tel.011-23092686

To,

1. All Members of GoM and Officers
2. Revenue Secretary, North Block, New Delhi
3. Chairperson, CBIC, North Block, New Delhi
4. Joint Secretary TRU-II, Department of Revenue, North Block, New Delhi
5. GST Council Secretariat, New Delhi
6. PS to Hon'ble Minister of Finance, Government of India, North Block, New Delhi
7. PS to Hon'ble Minister of State (Finance), Government of India, North Block, New Delhi.