

# INDIA LEGAL UPDATE

November 4, 2023

## GST advisory for person supplying of Online Money Gaming / OIDAR Services

### Advisory Date:

October 27, 2023

### Effective Date:

October 27, 2023

### Legal Framework:

CGST Act, 2017

CGST Rules, 2017

### Government Authority:

Central Board of Indirect  
Taxes and Customs

### Weblink:

[CBIC Notification](#)

[GSTN Advisory dated October](#)

[17, 2023](#)

[GSTN Advisory dated October](#)

[27, 2023](#)

### LEGAL UPDATE

Notification dated [September 29, 2023](#) has introduced Table 5B to report supplies made to Registered GSTINs (B2B supplies).

Via this advisory update, GSTN has confirmed that this would be implemented shortly at GSTN and till such time, OIDAR service providers are advised to file the return in the existing GSTR 5A itself.

Earlier, in an advisory dated [October 17, 2023](#) it was informed that it is in the process of developing the functionality of new registration for persons making supplies of online money gaming or OIDAR (Online Information Database Access and Retrieval) services to a person in India. In the meantime, an alternative functionality is made available on the portal.

Any person located outside taxable territory making such supplies of online money gaming to a person in India is now mandated to take registration/amend his existing registration in Form GST REG-10 and is required to furnish information regarding the supplies in Form GSTR-5A.

In Form REG GST-10, the 'Type of Supply' is required to be declared for new registrations, and the existing registered taxpayers of OIDAR services would also have to amend their registrations by furnishing information relating to 'Type of Supply'.

Further, persons engaged in the supply of online money gaming are required to furnish the details of such supplies in Table 5D and 5E of Form GSTR-5A. However, since these tables are yet to be added to the Form, those persons are advised to furnish this detail in the existing Tables 5 and 5A of Form GSTR-5A itself.

## Queries?

If you have any queries about this article, please reach out to our experts:

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