

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 13th September 2026 and is hereby published for general information:—

ACT No. 22 OF 2026.

An Act further to amend the Tamil Nadu Goods and Services Tax Act, 2017.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Goods and Services Tax (Amendment) Act, 2026. Short title and commencement.

(2) It shall be deemed to have come into force on the 1st day of October, 2023.

Tamil Nadu Amendment of
Act 19 of 2017. section 2.

2. In section 2 of the Tamil Nadu Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act),—

(a) after clause (80), the following clauses shall be inserted, namely:—

“(80A) “online gaming” means offering of a game on the internet or an electronic network and includes online money gaming;

(80B) “online money gaming” means online gaming in which players pay or deposit money or money’s worth, including virtual digital assets, in the expectation of winning money or money’s worth, including virtual digital assets, in any event including game, scheme, competition or any other activity or process, whether or not its outcome or performance is based on skill, chance or both and whether the same is permissible or otherwise under any other law for the time being in force;”;

(b) after clause (102), the following clause shall be inserted, namely:—

“(102A) “specified actionable claim” means the actionable claim involved in or by way of —

- (i) betting;
- (ii) casinos;
- (iii) gambling;
- (iv) horse racing;
- (v) lottery; or
- (vi) online money gaming;”;

(c) to clause (105), the following proviso shall be added, namely:—

“Provided that a person who organises or arranges, directly or indirectly, supply of specified actionable claims, including a person who owns, operates or manages digital or electronic platform for such supply, shall be deemed to be a supplier of such actionable claims, whether such actionable claims are supplied by him or through him and whether consideration in money or money’s worth, including virtual digital assets, for supply of such actionable claims is paid or conveyed to him or through him or placed at his disposal in any manner, and all the provisions of this Act shall apply to such supplier of specified actionable claims, as if he is the supplier liable to pay the tax in relation to the supply of such actionable claims;”;

(d) after clause (117), the following clause shall be inserted, namely:—

“(117A) “virtual digital asset” shall have the same meaning as assigned to it in clause (47A) of section 2 of the Income-tax Act, 1961 (Central Act 43 of 1961);”.

Amendment of
section 24.

3. In section 24 of the principal Act,—

(a) in clause (xi), the expression “and” occurring at the end, shall be omitted;

(b) after clause (xi), the following clause shall be inserted, namely:—

“(xia) every person supplying online money gaming from a place outside India to a person in India; and”.

Amendment of
Schedule III.

4. In Schedule III of the principal Act, in paragraph 6, for the expression “lottery, betting and gambling”, the expression “specified actionable claims” shall be substituted.

Transitory
provision.

5. The amendments made under this Act shall be without prejudice to the provisions of any other law for the time being in force, prohibiting, restricting or regulating betting, casinos, gambling, horse racing, lottery or online gaming.

(By order of the Governor)

P. SUMATHI,
*Secretary to Government,
Law Department.*