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SUPREME COURT

GST Follows the Bet, Not the Balance Sheet

Supreme Court Rejects Casinos' Revenue-Based Tax Formula

Sheikh Rayees • May 30, 2026

PUBLISHED REPORT

The Supreme Court has firmly ruled that Goods and Services Tax (GST) on casino gaming cannot be calculated on the basis of what a casino ultimately earns after paying out winnings. Instead, the tax liability arises the moment a player places a stake and enters the game. The decision came as the Court examined arguments from casino operators who sought to justify the Gross Gaming Revenue (GGR) model—a system under...

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