

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(LOTTERIES BRANCH)

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No.FIN/LOT-01/2022

Dated: Kohima the 31st March,2023.

C I R C U L A R

As per Rule 12(4) of the Nagaland Lotteries (Regulation) Rules 2022, Distributor along with its Distribution Network are permitted to make payment of Prizes up to Rs.10,000/- to the Prize Winners on behalf of the Government of Nagaland.

As amended by the Finance Act, 2023, section 194(B) of the Income-tax Act provides that a person who gives prize money exceeding Rs.10,000/- to an individual in a financial year through lottery prizes shall deduct income tax at source at the rate determined from the total prize money from the time the prize money exceeds Rs.10,000/-.

In light of the above, the Distributor along with its Distribution Network are authorized to make payments of prize amount up to ₹ 10,000/- to the prize winners on behalf of the Government of Nagaland, on presentation of Original Prize Winning Tickets. The winners should inform the retailers if he/she has won multiple tickets above exemption limit of Rs.10,000/- and the Payment shall be made after the deduction of TDS on such Prize Amounts. No Prizes shall be distributed if the prize money exceeds the threshold limit of Rs.10,000/-.



V.KEZO
31/3/23
(V.KEZO)

Commissioner & Secretary to the Govt. of Nagaland &
Designated Authority of State Lotteries.

