

**Income Tax Act 1961 s 194BB - Winnings from horse  
race**

**Any person, being a bookmaker or a person to whom a licence has been granted by the Government under any law for the time being in force for horse racing in any race course or for arranging for wagering or betting in any race course, who is responsible for paying to any person any income by way of winnings from any horse race, being the amount or aggregate of amounts exceeding ten thousand rupees during the financial year, shall, at the time of payment thereof, deduct income-tax thereon at the rates in force.**