



Chapter 8

Input Tax Credit

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01. Sec 16:- Eligibility & Conditions for availment of ITC

Sec 16(2):- Conditions for availment of ITC

MCQ 08.01.01.00

What are the prior conditions to claim input tax credit?

- Tax invoice or debit note should be available
- Details of tax invoice or debit note shall be furnished by supplier in GSTR-1/IA & also communicated to recipient
- Details of ITC communicated to registered person u/s 38 has not been restricted.
- Tax charged on the purchases has been deposited/paid to the government by the supplier
- All of the above

[Hint:- Refer Sec 16(2)]

Sec 16(4):- Time limit for availing ITC

MCQ 08.01.02.00

The input tax credit on purchase invoice dated 2nd May 20XX, was omitted to be taken. The accountant realized this mistake on 1st November 20XY, Can he now claim the credit?

- Yes
- No
- Yes, with permission of Jurisdictional officer
- May be

[Hint:- Refer sec 16(4), Last date for availing ITC=30th November following the end of F.Y. or date of furnishing annual return, WIE.]

02. Sec 17(5):- Blocked Credits

Sec 17(5)(a)/(aa) & (ab):- Motor Vehicle, Vessel and Aircraft & Services related to items in (a) & (aa)

MCQ 08.02.03.00

- A software professional providing technical consultancy buys a motorcycle for use of his employee.
- A motor driving school buys a car for being used in imparting motor driving training.
- A flying school imports an aircraft for use in its training activity.
- A manufacturer buys a small truck for the purpose of transporting its inputs and finished goods.

Input tax credit cannot be taken on: [Study Mat]

- (iii)
- (i), (ii), (iii), (iv)
- (i)
- (i), (iii)

[Hint:- Refer Sec 17(5),

- Motor cycle also covered under motor vehicle under sec 17(5)(a),
- ii)/iii)/iv) covered under exception part of sec 17(5)(a) & (aa)]

MCQ 08.02.04.00

Under which of the following situations, input tax credit will be available under GST law? [Study Mat]

- Cars purchased by a manufacturing company for official use of its employees.
- Aircraft purchased by a manufacturing company

for official use of its CEO.

- General insurance taken on a car used by employees of a manufacturing company for official purposes.
- Maintenance & repair services availed by a company for a truck used for transporting its finished goods.

[Hint:- Refer Sec 17(5)(a), 17(5)(aa) and 17(5)(ab)]

Sec 17(5)(c):- Works Contract- Construction of Immovable Property (except Plant & Machinery)

MCQ 08.02.05.00

Kamlesh hires a works contractor for repairing his factory building on a lumpsum payment of ₹ 11,80,000. He debits half of the expenditure in the profit and loss account and the remaining half in the building account. Assuming the rate of GST to be 18%, Kamlesh can take input tax credit of: [Study Mat]

- ₹ 90,000
- ₹ 1,06,200
- ₹ 2,12,400
- Nil

[Hint:- Refer sec 17(5)(c) & explanation I there under - construction includes repair also to the extent capitalised - so, ITC for the half amount is blocked = $[(₹11,80,000 * 100/118)/2] * 18%$]



Combined questions on sec 17(5):-

MCQ 08.02.06.00

Input tax credit is not available in respect of

-----, [Study Mat]

- a. services on which tax has been paid under composition levy
- b. free samples
- c. goods used for personal consumption
- d. all of the above

[Hint:- Refer Sec 17(5)(e) & (h) & (g)]

MCQ 08.02.07.00

Which of the following statements is false? [Study Mat]

- a. ITC on works contracts services availed by a software company for construction of its office, is blocked.
- b. ITC on works contract services availed by a manufacturing company for construction of pipelines to be laid outside its factory, is blocked.
- c. ITC on goods and/or services used by an automobile company for construction of a foundation on which a plant & machinery (to be used in the production process) is to be mounted permanently, is allowed.
- d. ITC on works contract services availed by a consulting firm for repair of its office building is blocked provided the company has booked such expenditure in profit and loss account.

[Hint:- Refer Sec 17(5)(c) & (d)]

MCQ 08.02.08.00

In which of the following cases, input tax credit is not allowed? [Study Mat]

- a. Packing material used in a factory
- b. Goods used for providing services during warranty period
- c. Inputs used for quality control check
- d. Confectionery items for consumption of employees working in the factory

[Hint:- Refer provisions of sec 17(5) for all above supplies - option d. ITC is blocked u/s 17(5)(b)(i)]

MCQ 08.02.09.00

Input tax Credit is available on all supplies which are used or intended to be used in the course or furtherance of business. Input tax credit will be available under which of the following situations?

[Study Mat]

- a. GST paid on motor vehicle used in the course and furtherance of business.
- b. GST paid on club membership fees.
- c. GST paid on goods or services or both used for personal consumption.
- d. IGST @18% paid on inputs purchased from a vendor in Bangalore where the supplier is registered in Rajasthan.

[Hint:- Refer Sec 17(5)(a) & (b) & (g)]

MCQ 08.02.10.00

Krishna Motors is a car dealer selling cars of an international car company. It also provides maintenance and repair services of the cars sold by it as also of other cars. Determine the amount of input tax credit available with the help of the following information regarding expenses incurred by it during the course of its business operations:

Cars purchased from the manufacturer for making further supply of such cars [Two of such cars are destroyed in accidents while being used for test drive by potential customers. GST paid on their purchase is ₹ 1,00,000]	20,00,000
Works contract services availed for constructing a car shed in its premises	50,000

- a. ₹ 19,00,000
- b. ₹ 21,10,000
- c. ₹ 19,50,000
- d. ₹ 20,50,000

[Hint:-Refer sec 17(5)(a), 17(5)(c) & 17(5)(h)- ITC allowed = ₹20 lakhs - ₹1 lakh]

MCQ 08.02.11.00

Calculate the amount of eligible ITC? [Study Mat]

Particulars	Amount(₹)
Purchase of mobile phones for employees to be used for business purposes	20,000
Taxes paid on telephone expenses	5,000
Taxes paid on security services availed by registered person for his factory	18,000
Motor vehicle purchased for employees to be used for personal as well as business purposes	1,50,000
Motor vehicle purchased for transportation of goods within the factory of RP	2,00,000

Taxes paid on food expenses incurred by registered person for his employees	2,000
Rent-a-cab facility given to employees as it is obligatory for the employer to provide it under an applicable law	36,000
Taxes paid on purchase of cement and other material for renovation of the office room (not capitalised)	16,000
Taxes paid on Goods & services received for fulfilling obligations under CSR	15,000

- a. ₹ 2,95,000 b. ₹ 4,47,000
c. ₹ 2,43,000 d. ₹ 2,59,000

[Hint:- Refer sec 17(5) - here, Eligible ITC = ₹20,000 + ₹5,000 + ₹18,000 + ₹2,00,000 + ₹36,000 + ₹16,000]

MCQ 08.02.12.00

Under GST law, which of the following statements is correct with regard to the eligibility of claiming Input Tax Credit (ITC) on demo vehicles used by an authorized vehicle dealer?

- a. ITC on demo vehicles is blocked under section 17(5)(a) if they are used for trial runs and demonstrations to potential buyers, but not for providing taxable supply of transportation services.
b. ITC on demo vehicles is blocked under section 17(5)(a) if the vehicles are used for making further supply of similar motor vehicles.
c. ITC on demo vehicles is eligible for claim if they are used for transportation of the dealer's employees or management, regardless of whether they are used to promote sales.
d. ITC on demo vehicles is never blocked if the dealer

sells them after a certain time or distance, even if they were used solely for test drives and marketing.

[Hint: Refer Circular no. 231/25/2024 regarding availability of ITC on Demo Vehicles]

03. Sec 17(1)/(2)/(3) :- Apportionment of Credit

MCQ 08.03.13.00

Compute the value of 'exempted supply' for purpose of section 17(2) of the CGST Act, 2017 from the following details: (i) Value of alcoholic liquor for human consumption: ₹ 1,50,000 (ii) Value of architect services supplied: ₹ 2,00,000 (iii) Securities of face value of ₹ 1,00,000 sold for ₹ 95,000

- a. ₹ 1,50,000 b. ₹ 2,50,000
c. ₹ 2,45,000 d. ₹ 1,50,950

[Hint:- Refer sec 17(3) read with explanation thereunder - exempt supply = ₹1,50,000 + (₹95,000 *1%)]

MCQ 08.03.14.00

Mr. Jolly, lawyer is registered in Delhi. He has income of ₹ 32,00,000 from legal services. Also, he has given a commercial land on rent for which he is charging ₹ 5,00,000 per month. He has also extended loan of ₹ 1 crore for which he received interest amounting to ₹ 12,00,000 annually. What will be the value of exempt supply for the purpose of reversal of input tax credit under rule 42? [Study Mat]

- a. ₹ 44,00,000 b. ₹ 12,00,000
c. ₹ 32,00,000 d. ₹ 60,00,000

[Hint:-1) Refer sec 17(3), [₹32,00,000 (legal service) + Nil (Rent is not exempt) + Nil (interest on loan is

covered under exemption entry 27, but specifically excluded from exempt supply calculation for rule 42 and 43 via N/N 3/2018]

2) legal service ₹ 32,00,000 is included in exempt supply calculation in both following cases:-
- either covered under exemption sl. no. 45(b) or
- covered under RCM entry 2 if no exemption available]

Case study on Sec 17(1)/(2)/(3) read with Rule 42 and Rule 43:-

MCQ 08.03.15.00

Varun Associates is a supplier registered under GST in Delhi. It is engaged in manufacture of Product A and Product B. Product A is a taxable product whereas Product B is an exempt product. It is also engaged in manufacture of Product C, a taxable product, which is exported by it to other countries without payment of tax under Letter of Undertaking.

It has furnished following information regarding purchase of the machineries for his manufacturing business:

Date of Purchase	Machinery	Amount (₹) exclusive of taxes	
1st Apr 22	Machinery X	10,00,000	Exclusively used for manufacturing Product A
1st Oct 23	Machinery Y	15,00,000	Exclusively used for manufacturing Product B
1st May 24	Machinery Z	20,00,000	Exclusively used for zero-rated supply of Product C

From 1st April, 2025, Varun Associates started using Machinery Y for manufacturing Product A as well.

All the purchases and sales are inter-State and rate of IGST applicable on all purchases and sales is 18%.

Subject to the information given above, assume that all the other conditions necessary for availing ITC have been fulfilled and Varun Associates has not claimed depreciation on the GST paid on the purchase of the machinery.

Based on the facts of the case scenario given above, choose the most appropriate answer to Q. Nos. 15.1 to 15.6 below: [Study Mat]

15.1 Determine the amount of input tax which has been credited to electronic credit ledger during the financial year 2022-23.

- a. ₹ 1,80,000 b. ₹ 3,60,000
c. ₹ 8,10,000 d. ₹ 5,40,000

[Hint Refer rule 43- ITC in E-credit ledger for F.Y. 22-23 = ₹1,80,000 (for X) + Nil (Y is not purchased in F.Y. 22-23 + Nil (Z was not purchased in F.Y. 22-23)]

15.2 Determine the amount of GST, paid on purchase of a machinery, which has not been credited to electronic credit ledger during the financial years 2022-23, 2023-24 and 2024-25.

- a. ₹ 6,30,000 b. ₹ 3,60,000
c. ₹ 8,00,000 d. ₹ 2,70,000

[Hint :- Refer rule 43- Nil (X used in taxable supply so ITC is availed) + ₹2,70,000 (Y used in exempt supplies till 31.03.2025 so ITC was not allowed) + Nil (Z used in ZRS so ITC is allowed)]

15.3 Amount of ineligible ITC in respect of Machinery Y, i.e. 'Tie', as per rule 43 of the CGST Rules, 2017, to be added to the output tax liability is -----.

- a. ₹ 4,81,000 b. ₹ 1,89,000
c. ₹ 81,000 d. ₹ 72,000

[Hint :- Refer rule 43- Tie - ₹2,70,000 * 5% per Qtr * 6 Qtrs---Here, 6 Qtrs are calculated from 01.10.23 to 31.03.25]

15.4 What is the time-period up to which common credit needs to be computed for Machinery Y?

- a. 31st March, 2030 b. 30th September, 2028
c. 31st March, 2032 d. 30th September, 2032

[Hint:- Refer rule 43- useful life of capital goods is 5 years from date of purchase & here, 18 months machinery is already used for exempt supply. So remaining 42 months useful life from 01.04.25 lapses on 30.09.28]

15.5 The amount of common credit in respect of Machinery Y is-

- a. ₹ 2,02,500 b. ₹ 2,70,000
c. ₹ 6,30,000 d. ₹ 4,90,500

[Hint:- Refer rule 43- Only machine Y is commonly used for taxable & exempt supply from 01.4.25. so, in april month entire ITC will be credited to E-credit ledger once & then proportionate ITC is added to output tax liability which is actually ineligible]

15.6 How is the amount of common credit attributable to exempt supplies treated under rule 43 of the CGST Rules, 2017?

a. It shall be added to output tax liability of Varun Associates.

b. It shall be reversed by Varun Associates.

c. 50% of common credit attributable to exempt supplies shall be reversed by Varun Associates and remaining 50% shall be added to output tax liability.

d. It shall lapse.

[Hint:- Refer Rule 43(1)(h)]

04. Sec 17(4) read with rule 38:- Special option of ITC for Banking & Financial Institutions

MCQ 03.04.16.00

For banking companies using inputs and input services partly for taxable supplies and partly for exempt supplies, which of the statement is true?

[Study Mat]

a. ITC shall be compulsorily restricted to credit attributable to taxable supplies including zero rated supplies

b. 50% of eligible ITC on inputs, capital goods, and input service shall be mandatorily taken in a month and the rest shall lapse.

c. Banking company can choose to exercise either option (a) or option (b)

d. None of the above

[Hint:- Refer Sec 17(4)]

05. Section 18:-Availability of credit in special Circumstances

Sec 18(3) read with rule 41:-Transfer of credit on sale, merger, amalgamation, etc.

MCQ 08.05.17.00

Mr. Sohan, a registered person under GST, was the proprietor of M/s Food Paradise Restaurant.

He died and left behind his wife and son, on 15th August.

His son – Mr. Rohan – wants to continue the business of the deceased father.

The GST consultant of M/s Food Paradise Restaurant gives advice to Mr. Rohan as to how he can continue the business of his deceased father.

Which of the following options is correct in accordance with the provisions of GST law? [CA Final MTP Apr 22, Oct 21, Sep 24] [Study Mat]

- Mr. Rohan should apply for a new registration under GST in the name M/s Food Paradise Restaurant under his own PAN w.e.f. the date of succession and file Form GST ITC 02 for transfer of ITC to the new entity.
- Mr. Rohan can get the authorized signatory changed by approaching to the Proper Officer and can continue the same business.
- Mr. Rohan should close the old firm and start new business under different name.
- Mr. Rohan should do the business with his mother as the new proprietor of the M/s Food Paradise Restaurant, and Mr. Rohan should act as a Manager.

[Hint:-Refer sec 18(3) read with circular no. 96/15/2019 dt 28/03/2019]

MCQ 08.05.18.00

Mr. Rahul Roy, proprietor of M/s. Royal Shoe & Company is running a business of manufacturing shoes with the brand name of 'JUNOON'. The manufacturing unit is located in Delhi and registered under GST. However, due to low profitability in the business, he has decided to transfer his business to his friend Mr. Dilip Tijori. Mr. Dilip Tijori is already running the business of manufacturing shoes under a proprietorship firm named M/s Hawaii Shoes & Company which is located in Mumbai and registered under GST.

Mr. Rahul Roy has approached you to help him with the issue of transfer of unutilized input tax credit in electronic credit ledger of M/s. Royal Shoe & Company to M/s Hawaii Shoes & Company. Advise Mr. Rahul Roy with the correct option in accordance with the provisions of the CGST Act, 2017:

- M/s. Royal Shoe & Company cannot transfer unutilised input tax credit in its electronic credit ledger to M/s Hawaii Shoes & Company, as the proprietors are different.
- M/s. Royal Shoe & Company can transfer unutilized input tax credit in its electronic credit ledger to M/s Hawaii Shoes & Company and it can further be utilized in setting off GST liability for

succeeding period.

c. M/s. Royal Shoe & Company can transfer unutilized input tax credit in its electronic credit ledger to M/s Hawaii Shoes & Company and it can be further utilized in setting off GST liability for a period upto the month of September following the year in which ITC was transferred.

d. M/s. Royal Shoe & Company cannot transfer unutilized input tax credit in its electronic credit ledger to M/s Hawaii Shoes & Company but can claim refund of such unutilized input tax credit.

[Hint:- Refer sec 18(3) with rule 41]

MCQ 08.05.19.00

Daksh Ltd., a registered manufacturer, demerged its entity into DG gold ltd. and DG gold testing ltd. The total value of Assets of Daksh Ltd., is ₹ 45,00,000 (which include furniture and fixture ₹ 10,00,000, two motor vehicles ₹5,00,000 (₹2,50,000 each), plant and machinery ₹20,00,000, other assets ₹10,00,000).

Unutilized credit on account of CGST, SGST and IGST amounted to ₹ 56,000, ₹ 65,000 and ₹ 75,000 respectively. The above unutilised ITC does not include ITC on motor vehicle as it is blocked credit as per sec 17(5) of CGST Act.

The value of asset of Daksh Ltd. is divided equally in DG Gold Ltd. and DG Gold testing Ltd. except the value of motor vehicle. Motor vehicle is taken over by DG Gold Ltd.

Calculate the value of asset in which ITC is divided between DG Gold Ltd. and DG Gold Testing Ltd.

- DG Gold Ltd. ₹25,00,000 and DG Gold Testing Ltd ₹20,00,000
- DG Gold Ltd. ₹22,50,000 and DG Gold Testing Ltd ₹22,50,000
- DG Gold Ltd. ₹20,00,000 and DG Gold Testing Ltd ₹20,00,000
- DG Gold Ltd. ₹22,50,000 and DG Gold Testing Ltd ₹20,00,000

[Hint:- 1) Refer sec 18(3) & rule 41(1) read with explanation thereunder about value of asset

2) Value of asset for DG Gold Ltd = $[(₹10,00,000 + ₹20,00,000 + ₹10,00,000)/2] + ₹5,00,000$ & for DG Gold testing Ltd = $\{(₹10,00,000 + ₹20,00,000 + ₹10,00,000)/2\}$

Sec 18(4):- Reversal of credit for opting to pay tax under Sec 10 or Supply becomes wholly exempt

MCQ 08.05.20.00

What will happen to the rest of credit carried forward in respect of a regular dealer switching over to composition scheme under stream under GST, after adjusting to tax on the inputs held in stock? [Study Mat]

- Carry forward the rest of the credit
- Credit kept in abeyance till the taxable person opts for normal scheme once again
- Credit lapses
- Electronic credit ledger will freeze with the credit

available

[Hint:- Refer proviso to Sec 18(4)]

06. Sec 2(61):- Definition of Input Service Distributor (ISD) and Sec 20:- Manner of distribution of credit by ISD

MCQ 08.06.21.00

Metrowalk (P) Ltd. has four units registered in Mumbai, Gurgaon, Kolkata and Punjab with its Head Office registered as ISD in Delhi. Due to some dispute with one of the common customers of Gurgaon and Punjab Branch, the Delhi Head Office took legal services of a lawyer whose consultation fee was ₹ 2,00,000/-. Since the legal advice was usable by all units, the Delhi ISD office wants to distribute the credit to all its four units.

As a consultant of Metrowalk (P) Ltd., advice what is the best course of action? [Study Mat]

- Delhi unit should pay tax on legal services obtaining separate registration as a normal tax payer. The credit of said tax should be distributed to Gurgaon and Punjab Branch equally.
- Delhi unit should pay tax on legal services with its ISD registration. The credit of said tax should be distributed to Gurgaon and Punjab Branch equally.
- Delhi unit should pay tax on legal services with its ISD registration. The credit of said tax should be distributed to all units in the ratio of their turnover.
- Delhi unit should pay tax on legal services obtaining separate registration as a normal tax

payer. The credit of said tax should be distributed to all units in the ratio of their turnover.

[Hint:- Refer sec 20(2), Since service is taken by Delhi unit, tax on Legal service will be payable by Delhi unit (Under RCM), & Will distribute it to all its units in their T/O ratio.]

MCQ 08.06.22.00

BTW Pvt. Ltd. has following units: A: Factory in Noida, Uttar Pradesh; closed from 20XX-XY onwards, no turnover. B: Factory in Ghaziabad, Uttar Pradesh; turnover of ₹ 54 crores in 20XX-XY; C: Service centre in Faridabad, Haryana; turnover of ₹ 2 crore in 20XX-XY; D: Service centre in New Delhi; turnover of ₹ 4 crores in 20XX-XY; The company's corporate office functions as an input service distributor. It has to distribute input tax credit of ₹ 18 lakh for April, 20XY. Of this, an invoice involving tax of ₹ 6 lakh pertains to technical consultancy for Faridabad unit. Input tax credit will be distributed as:

- ₹ 3,00,000 to Noida Factory, ₹ 9,00,000 to Ghaziabad factory, ₹3,00,000 to Faridabad service centre and ₹ 3,00,000 to New Delhi service centre.
- ₹ 10,80,000 to Ghaziabad factory, ₹6,40,000 to Faridabad service centre and ₹ 80,000 to New Delhi service centre.
- ₹ 10,80,000 to Ghaziabad factory, ₹40,000 to Faridabad service centre and ₹ 80,000 to New Delhi service centre.
- ₹16,20,000 to Ghaziabad factory, ₹60,000 to

Faridabad service centre and ₹ 1,20,000 to New Delhi service centre.

[Hint:- Refer Sec 20(2), ITC for apportionment = 18- ₹ 6lakhs

Ratio of Apportionment in operating branches = 0:54:2:4

Noida- Nil,

Ghaziabad- (₹12Lakhs * 54/60),

Faridabad = [(₹12lakhs * 2/60) + ₹6lakhs],

New Delhi- (₹12lakhs * 4/60)]

MCQ 08.05.23.00

M/s TRV Ltd., having its Head Office at Delhi, is registered as Input Service Distributor (ISD) only under GST. It has three units in different cities namely 'Jodhpur', 'Indore' and 'Delhi' which are operational in the current financial year.

It has to distribute total input tax credit amounting to ₹ 18,00,000 for the month of January, 20XX. Out of this amount, an invoice involving tax amount of ₹ 3,00,000 pertains to Delhi unit only.

Total turnover of the units (excluding tax, if any) for the preceding financial year are as follows:

Particulars	Amount(₹)
Turnover of Jodhpur unit (Registered)	10,00,000
Turnover of Indore unit (Registered)	5,00,000
Total Turnover of all three units	30,00,000

Note: Delhi unit is unregistered and provides only exempted services.

Amount of the credit to be distributed by M/s TRV Ltd. to each of the eligible units will be: [CA Final

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a. ₹ 6,00,000 to Jodhpur Unit, ₹ 3,00,000 to Indore Unit and ₹ 9,00,000 to Delhi Unit.

b. ₹ 5,00,000 to Jodhpur Unit, ₹ 2,50,000 to Indore Unit and ₹ 10,50,000 to Delhi Unit.

c. ₹ 10,00,000 to Jodhpur Unit, ₹ 5,00,000 to Indore Unit and Nil to Delhi Unit.

d. ₹ 12,00,000 to Jodhpur Unit, ₹ 6,00,000 to Indore Unit and Nil to Delhi Unit.

[Hint: Refer Sec 20(2), ITC for apportionment = ₹18 lakhs - ₹3lakhs = ₹15 lakhs.

Ratio for apportionment between Jodhpur, Indore & Delhi units = 10 : 5 : 15 = 2 : 1 : 3.

Apportioned credit is as under:-

Jodhpur unit	₹15 lakhs * 2/6 = ₹5,00,000
Indore unit	₹15 lakhs * 1/6 = ₹2,50,000
Delhi unit	₹15 lakhs * 3/6 = ₹7,50,000 + ₹300000 = ₹10,50,000

07. Other Questions

MCQ 08.07.24.00

State whether the following statements are true or false:

1. Zero rated supply means supply of any goods or services or both which attracts nil rate of tax.
2. Exempt supply means export of goods or services or both or supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit.
3. Non-taxable supply means supply of goods or

services or both which is not leviable to tax under the CGST Act, 2017 but leviable to tax under the IGST Act, 2017.

4. ITC may be availed for making zero rated supply of exempt goods.

Choose the most appropriate option [Study Mat]

a. False, False, False, True

b. True, False, False, False

c. True, True, False, False

d. False, False, False, False

[Hint:- Refer definitions given u/s 16 of IGST Act for (1), 2(47) for (2), 2(78) for (3) & Sec 17(2)]

Answer:-

08.01.01	e	08.05.17	a
08.01.02	a	08.05.18	b
08.02.03	c	08.05.19	a
08.02.04	d	08.05.20	c
08.02.05	a	08.06.21	d
08.02.06	d	08.06.22	b
08.02.07	d	08.06.23	b
08.02.08	d	08.06.24	a
08.02.09	d		
08.02.10	a		
08.02.11	a		
08.02.12	a		
08.03.13	d		
08.03.14	c		
08.03.15.01	a		
08.03.15.02	d		
08.03.15.03	c		
08.03.15.04	b		
08.03.15.05	b		
08.03.15.06	a		
08.04.16	c		

