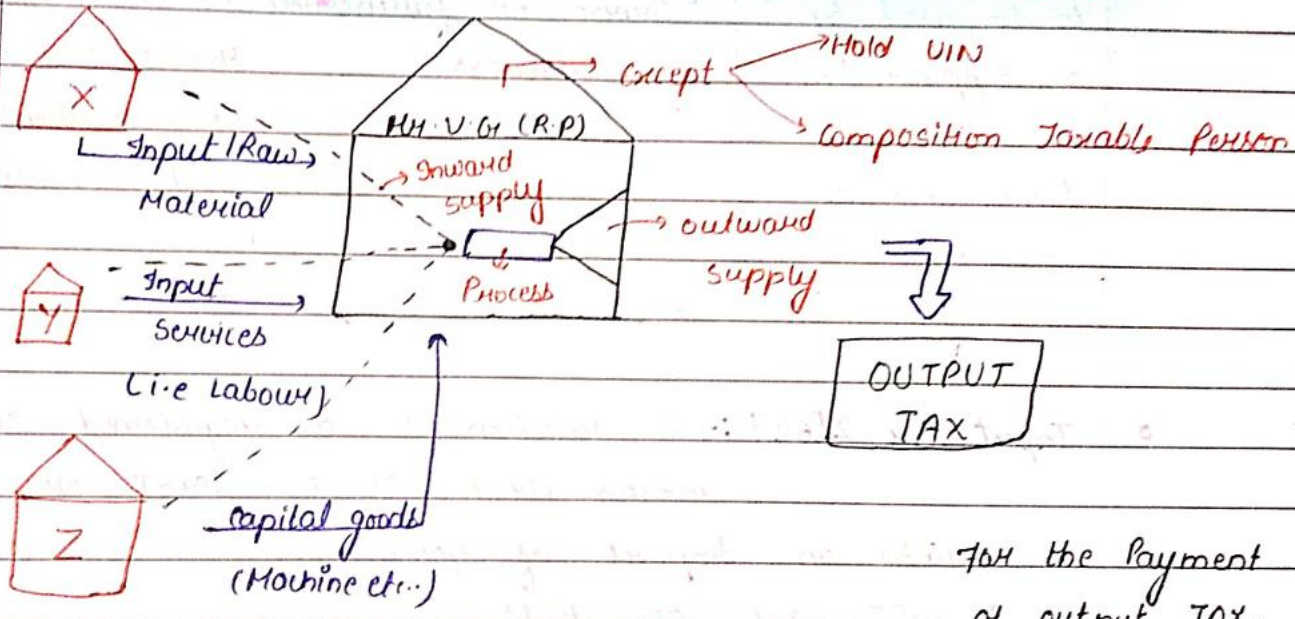




## Availment Related Provisions

- Section - 16 eligibility and conditions for taking ITC
- Section - 17 Apportionment of ITC and Blocked ITC
- Section - 18 Availability of ITC in special circumstances
- Section - 19 ITC in case of Job work

### Base of ITC Availment @ ITC Utilisation



↓  
 INPUT  
 TAX

For the Payment  
 of output TAX,  
 " we can use  
 credit of INPUT  
 TAX "

we can claim credit  
 of Input tax Subject  
 to other conditions  
 ( sec-16 to Sec-19)

## → Relevant Definitions related to GST- ITC (Most Important)

- Input
- Input Services
- Input Tax 2(62)
- Conveyance
- Capital goods
- Input tax Credit
- Exempt Supply
- Inward Supply

Input	Input Services	<sup>2[19]</sup> Capital Goods
Input means any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business	Input Services means any service used or intended to be used by a supplier in the course or furtherance of business	Capital goods means goods the value of which is capitalised in the books of account of the person claiming the ITC and which are used or intend to be used in course <sup>(OR)</sup> FOB

- Input Tax 2[62] :- in relation to a registered person, means CGST, SGST, IGST or UTGST

- IGST on Import of Goods

- GST paid on RCM

but does not include "the tax paid under the Composition Levy".

- Input tax Credit 2[63] :- means the Credit of Input tax.

~~2[47]~~

2[47]°

"Exempt supply" means supply of any goods or services or both which attracts nil rate of tax, or which may be wholly exempt and includes Non-taxable supply.

- "conveyance" includes a vessel, an aircraft and a vehicle.  
Sec 2<sup>↓</sup>[34]
- Inward Supply 2[67]:- inward supply mean receipt of goods or services or both with or without consideration.