

Claim of input tax credit and provisional acceptance thereof

41.^[1]

Claim of input tax credit and provisional acceptance thereof.

- (1) Every registered person shall, subject to such conditions and restrictions as may be prescribed, be entitled to take the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited on a provisional basis to his electronic credit ledger.
- (2) The credit referred to in sub-section (1) shall be utilised only for payment of self-assessed output tax as per the return referred to in the said sub-section.

^[1]

Refer rule 69 of the CGST Rules, 2017.