

Negative List for Input Tax Credit Availment

S.No.	Description of supplies for which input tax credit is not available	Exceptions (when credit is available)	To whom credit is available
1.	Motor vehicles and other conveyances	(i) Further supply of motor vehicles	Trader
		(ii) Transportation of passengers	Anyone
		(iii) Imparting training for driving, flying and navigating such vehicles	Anyone
		(iv) Transportation of goods	Anyone
2.	<ul style="list-style-type: none"> • Food and beverage • Outdoor Catering • Beauty treatment • Health services • Cosmetic and Plastic Surgery. 	If these services are used by registered person for making outward supply for same category of services.	Anyone
3.	Membership of a club, health and fitness centre	No exception	--
4.	<ul style="list-style-type: none"> • Rent-a-cab • Life Insurance • Health Insurance 	(i) If Government notifies (under any law) that any of these services are an obligation to be provided by the employee to employer.	An employee
		(ii) For making outward supply for same category.	A registered person
5.	Travel benefits extended by employer to employee on	No exception	--

	vacation		
6.	Works contract services when supplied for construction of an immovable property (other than plant and machinery)	Such works contract is an input supply for further supply of works contract service.	Works contractor
7.	Goods /services received by a taxable person for construction of immovable property, on his own account	No exception	--
8.	Goods and Services on which tax has been paid under composition scheme	No exception	--
9.	Goods / Services received by non-resident taxable person	Goods imported by non-resident taxable per himself	Non-resident taxable person
10	Goods / Services used for personal consumption	No exception	--
11.	Goods lost / stolen / destroyed /written off / gift / free samples	No exception	--
12.	Tax paid under Section 74 (by reason of fraud, wilful mis-statement or suppression of facts)	No exception	--
13.	Tax paid under Section 129 (tax paid on release of detained or seized goods)	No exception	--
14.	Tax paid under Section 130 (tax payable on release of confiscated goods)	No exception	--