

## **NDA Update – Restriction in availment of Input Tax Credit (ITC) under GST**

Vide a notification (No 49/2019 – Central Tax, dated 09-10-2019), a new provision has been inserted putting a restriction on availment of ITC in certain cases. The new restriction is applicable in case of invoices or debit notes, the details of which have not been uploaded by the suppliers under Section 37(1) and it is provided that ITC in such cases shall not exceed 20% of the eligible ITC available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under Section 37(1).