

Central Goods & Services Tax Rules, 2017

**<sup>1</sup>[Rule 88A : Order of utilization of input tax credit**

Input tax credit on account of integrated tax shall first be utilised towards payment of integrated tax, and the amount remaining, if any, may be utilised towards the payment of central tax and State tax or Union territory tax, as the case may be, in any order:

**Provided that** the input tax credit on account of central tax, State tax or Union territory tax shall be utilised towards payment of integrated tax, central tax, State tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully.]

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<sup>1</sup> Rule 88A inserted by Noti. No. 16/2019–Central Tax, dt. 29-03-2019 w.e.f. 29-03-2019.