

### Negative list of ITC under GST

NATURE	ITC CLAIM	EXCEPTIONS
Food & Beverages	ITC cannot be claimed	Allowed , If engaged in similar line of business, then Full ITC can be claimed on these items
Outdoor catering	ITC cannot be claimed	
Beauty treatment services	ITC cannot be claimed	
Health services	ITC cannot be claimed	
Cosmetic and plastic surgery	ITC cannot be claimed	
Motor vehicles and other conveyances	ITC cannot be claimed	Allowed , when they are used: (a) For further supply of vehicles or such conveyances; (b) For transportation of passengers; (c) For imparting training on driving, flying, navigating such vehicles or conveyances; (d) For transportation of goods
Rent a cab service	ITC cannot be claimed	Allowed , If engaged in similar line of business or there is mandatory requirement from government to provide such services by employer to employee then full ITC can be claimed on these items
Life Insurance service	ITC cannot be claimed	
Health Insurance service	ITC cannot be claimed	
Membership of a club, health & fitness Centre	ITC cannot be claimed	-
LTA benefit extended to employees	ITC cannot be claimed	-
Construction Contract Services for construction of immovable property	ITC cannot be claimed	Allowed , If engaged in similar line of business, then Full ITC can be claimed on these items
ITC on goods and services used for self-construction of building cost of which is capitalized in books	ITC Cannot be claimed	-

**Followings Point to be noted :-**

- ✚ **Auto, metered cab charges** - Exempted under GST. Further , No GST shall be paid even if the amount is incurred by employees and later on reimbursed
- ✚ **Cab service procured from operator (OLA, UBER etc.,)** - GST will be paid by the such operator itself. There is no liability on the service receiver. Further, the taxes paid by the operator cannot be availed as credit.
- ✚ **Cab services procured from other agencies** - GST will be paid by the provider itself if they are registered, if not service receiver shall pay GST on the same as a service receiver. The taxes paid is not available as credit
- ✚ **Local bus charges** - Stage carriage is exempted under GST. No GST shall be paid even if the amount is incurred by employees and later on reimbursed.

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