

CHAPTER - IV

PAYMENT OF TAX

Section 9 : Payment of tax

The amount of input tax credit available in the electronic credit ledger of the registered person on account of,-

- (a) 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 as the case may be, Union territory tax, in that order;
 - (b) the Union territory tax shall first be utilised towards payment of Union territory tax and the amount remaining, if any, may be utilised towards payment of integrated tax;
 - ¹[**Provided that** the input tax credit on account of Union territory tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;]
 - (c) the Union territory tax shall not be utilised towards payment of central tax.
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¹ Proviso inserted by Union Territory Goods and Services Tax (Amendment) Act, 2018 (33 of 2018) w.e.f. 01-02-2019 by Noti. No. 1/2019-Union Territory Tax, dt. 29-01-2019.