[1][Section 9B : Order of Utilisation of input tax credit

Notwithstanding anything contained in this Chapter and subject to the provisions of clause (c) of section 9, the Government may, on the recommendations of the Council, prescribe the order and manner of utilisation of the input tax credit on account of integrated tax, central tax, State tax or Union territory tax, as the case may be, towards payment of any such tax.**]**

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1 Section 9B 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.