

CHAPTER -V
INPUT TAX CREDIT

Rule 36 : Documentary requirements and conditions for claiming input tax credit

- (1) The input tax credit shall be availed by a registered person, including the Input Service Distributor, on the basis of any of the following documents, namely,-
- (a) an invoice issued by the supplier of goods or services or both in accordance with the provisions of section 31;
 - (b) an invoice issued in accordance with the provisions of clause (f) of sub-section (3) of section 31, subject to payment of tax;
 - (c) a debit note issued by a supplier in accordance with the provisions of section 34;
 - (d) a bill of entry or any similar document prescribed under the Customs Act, 1962 or rules made thereunder for the assessment of integrated tax on imports;
 - (e) an Input Service Distributor invoice or Input Service Distributor credit note or any document issued by an Input Service Distributor in accordance with the provisions of sub-rule (1) of rule 54.
- (2) Input tax credit shall be availed by a registered person only if all the applicable particulars as specified in the provisions of Chapter VI are contained in the said document ¹[****].
- ²[**Provided that** if the said document does not contain all the specified particulars but contains the details of the amount of tax charged, description of goods or services, total value of supply of goods or services or both, GSTIN of the supplier and recipient and place of supply in case of inter-State supply, input tax credit may be availed by such registered person.]
- (3) No input tax credit shall be availed by a registered person in respect of any tax that has been paid in pursuance of any order where any demand has been confirmed on account of any fraud, willful misstatement or suppression of facts ³[under section 74].

¹ The words ", and the relevant information, as contained in the said document, is furnished in **FORM GSTR-2** by such person" omitted by [Noti. No. 19/2022 – Central Tax, dt. 28-09-2022](#) w.e.f. 01-10-2022.

² Proviso inserted by N. No. 39/2018–Central Tax, dt. 04-09-2018 w.e.f. 04-09-2018.

³ Inserted by Noti. No. 20/2024–Central Tax, dt. 08-10-2024 w.e.f. 08-10-2024.

Central Goods & Services Tax Rules, 2017

⁴[(4) No input tax credit shall be availed by a registered person in respect of

4 Sub-rule (4) substituted by Noti. No. 40/2021–Central Tax, dt. 29-12-2021 w.e.f. 01-01-2022. Earlier to substitution it read as under:

"^A[(4) Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been ^B[furnished] by the suppliers under sub-section (1) of section 37 ^C[in FORM GSTR-1 or using the invoice furnishing facility], shall not exceed ^D[5 per cent.] of the eligible credit available in respect of invoices or debit notes the details of which have been ^E[furnished] by the suppliers under sub-section (1) of section 37 ^F[in FORM GSTR-1 or using the invoice furnishing facility].]"

A Inserted by Noti. No. 49/2019–Central Tax, dt. 09-10-2019 [CGST (6th Amendment) Rules, 2019] w.e.f. 09-10-2019. During 09-10-2019 to 21-12-2021 it read as under

B Substituted for "uploaded" by Noti. No. 94/2020–Central Tax, dt. 22-12-2020 w.e.f. 01-01-2021.

C Inserted by Noti. No. 94/2020–Central Tax, dt. 22-12-2020 (w.e.f. 01-01-2021).

D Substituted for "[10 per cent.]" by Noti. No. 94/2020–Central Tax, dt. 22-12-2020 (w.e.f. 01-01-2021).

E Substituted for "uploaded" by Noti. No. 94/2020–Central Tax, dt. 22-12-2020 (w.e.f. 01-01-2021).

F Inserted by Noti. No. 94/2020–Central Tax, dt. 22-12-2020 (w.e.f. 01-01-2021).

G Substituted for "20 per cent" by Noti. No. 75/2019–Central Tax, dt. 26-12-2019 (w.e.f. 01-01-2020).

^H[**Provided that** the said condition shall apply cumulatively for the period February, March, April, May, June, July and August, 2020 and the return in **FORM GSTR-3B** for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.]

^I[**Provided further** that such conditions such apply cumulatively for the period April, May and June, 2021 and the return in FORM GSTR-3B for the tax period June, 2021 or quarter ending June, 2021 as the case may be, shall be furnished with the cumulative adjustment of Input tax credit for the said months in accordance with the condition above.]

H Proviso inserted by Noti. No. 30/2020–Central Tax, dt. 03-04-2020 w.e.f. 03-04-2020.

I Proviso substituted by Noti. No. 27/2021–Central Tax, dt. 01-06-2021 w.e.f. 01-06-2021. Earlier to substitution it read as under:

^J[**Provided further that** such conditions shall apply cumulatively for the period April and May, 2021 and the return in FORM GSTR-3B for the tax period May,

Central Goods & Services Tax Rules, 2017

invoices or debit notes the details of which are required to be furnished under sub-section (1) of section 37 unless, —

- (a) the details of such invoices or debit notes have been furnished by the supplier in the statement of outward supplies in **FORM GSTR-1**⁵ [as amended in **FORM GSTR-1A** if any,] or using the invoice furnishing facility; and
- (b) the details of ⁶[input tax credit in respect of] such invoices or debit notes have been communicated to the registered person in **FORM GSTR-2B** under sub-rule (7) of Rule 60.]

⁷[**Provided that** the said condition shall apply cumulatively for the period February, March, April, May, June, July and August, 2020 and the return in **FORM GSTR-3B** for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.]

⁸[**Provided further** that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in **FORM GSTR-3B** for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.] invoices or debit notes the details of which are required to be furnished under sub-section (1) of section 37 unless, —

- (a) the details of such invoices or debit notes have been furnished by the supplier in the statement of outward supplies in **FORM**

2021 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the conditions above.]

J Proviso inserted by Noti. No. 13/2021-Central Tax, dt. 01-05-2021 w.e.f. 01-05-2021.

5 Inserted by Noti. No. 12/2024-Central Tax, dt. 10-07-2024 w.e.f. 10-07-2024.

⁶ Inserted by [Noti. No. 19/2022-Central Tax, dt. 28-09-2022](#) w.e.f. 01-10-2022.

⁷ Proviso inserted by N. No. 30/2020-Central Tax, dt. 03-04-2020 w.e.f. 03-04-2020.

⁸ Proviso substituted by Noti. No. 27/2021-Central Tax, dt. 01-06-2021 w.e.f. 01-06-2021. Earlier to substitution it read as under:

"A[Provided further that such condition shall apply cumulatively for the period April and May, 2021 and the return in **FORM GSTR-3B** for the tax period May, 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.]

A. Inserted by [Noti. No. 13/2021 - Central Tax, dt. 01-05-2021](#) w.e.f. 01-05-2021.

Central Goods & Services Tax Rules, 2017

GSTR-1⁹[, as amended in **FORM GSTR-1A** if any,] or using the invoice furnishing facility; and

- (b) the details of¹⁰[input tax credit in respect of] such invoices or debit notes have been communicated to the registered person in **FORM GSTR-2B** under sub-rule (7) of Rule 60.]

¹¹**[Provided that]** the said condition shall apply cumulatively for the period February, March, April, May, June, July and August, 2020 and the return in **FORM GSTR-3B** for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.]

¹²**[Provided further]** that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in **FORM GSTR-3B** for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.]

⁹ Inserted by Noti. No. 12/2024-Central Tax, dt. 10-07-2024 w.e.f. 10-07-2024.

¹⁰ The words "input tax credit in respect of" inserted by Noti. No. 19/2022-Central Tax, dt. 28-09-2022 w.e.f. 01-10-2022.

¹¹ Proviso inserted by Noti. No. 30/2020-Central Tax, dt. 03-04-2020 w.e.f. 03-04-2020.

¹² Proviso substituted by Noti. No. 27/2021-Central Tax, dt. 01-06-2021 w.e.f. 01-06-2021. Earlier to substitution it read as under:

"A[Provided further that such condition shall apply cumulatively for the period April and May, 2021 and the return in **FORM GSTR-3B** for the tax period May, 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.]

A. Inserted by Noti. No. 13/2021 - Central Tax, dt. 01-05-2021 w.e.f. 01-05-2021.