



Rule 36(4)-Availability of ITC on the Basis of GSTR-2A/2B [GSTR1 of Supplier] Chronology of Amendments

Description

Introduced initially as following:-

“36(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 uploaded by the suppliers under sub-section (1) of section 37, shall not exceed 20 per cent. of the eligible credit available in respect of invoices or debit notes the details of which have been **uploaded** by the suppliers under sub-section (1) of section 37.”

Particulars	Effective Date & Notification No.	Effective Period	Provisional ITC which can be availed appearing in GSTR-2A
<i>Date of Introduction of Rule 36(4)</i>	09th Oct 2019 49/2019-CT	09 th Oct 2019 – 31 st Dec 2019	20% of the Eligible Credit available
<i>First Amendment</i>	01st Jan 2020 75/2019-CT dt. 26 th Dec 19	01 st Jan 2020-	10% of the Eligible Credit available
	NNo. 30/2020-CT dt. 03.04.20	31 st Dec 2020	Covid Relaxation-1 st Proviso Inserted on cumulative basis for Feb 2020 to Sep 2020
<i>Second Amendment</i>	01st Jan 2021 94/2020-CT dt. 22 nd Dec 20	01 st Jan 2021- 31 st Dec 2021	5% of the Eligible Credit available

– After the words ‘by the suppliers under sub-section (1) of section 37’ **GSTR-1** **be inserted.**

– Also the words **Uploaded** substituted with **Furnished**, which implies that only been uploaded by the supplier in GSTR-1 without filing(furnishing) the same will be considered. These will be considered as missing invoices and would not be considered for ITC calculation.

Covid Relaxation-2nd Proviso Inserted- Rule to apply on cumulative basis for AY 2021-22 dt 1st June 21

Third Amendment	01st Jan 2022		No ITC shall be availed in respect of invoices or debit notes the details of which are required to be furnished same is available in GSTR-2B
	40/2021-CT dt. 29 th Dec 21	01st Jan 2022- Till Date	[Pursuant to newly Inserted section 36(4) dt 01st Jan 2022 vide NNO. 39/2021-CT]
	[New Subrule Substituted]		
	19/2022-CT dt 28.09.22		after the words, ‘the details of, the invoices or debit notes’ ‘input tax credit in respect of’ shall be substituted with (See italic in clause (b) of Existing Rule 36(4))

Existing Rule 36(4) as on date

36(4) No input tax credit shall be availed by a registered person in respect of invoices or debit notes the details of which are required to be furnished under subsection (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 or using the invoice furnishing facility; and

(b) the details of *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]

Category

1. GST

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