Blocked Credit: Section 17(5) of CGST ACT, 2017

Road Transport (Motor Vehicle)

S. NO.	PARTICULARS	ITC
1)	PURCHASE OF- - <u>13-SEATER OR LESS (INCLUDING DRIVER) VEHICLE I.E. CAR</u> - TAKEN REPAIRING, SERVICING, INSURANCE SERVICES FOR THE SAME - TAKEN SUCH VEHICLE ON LEASE BY	
	SPECIFIED PERSONS ENGAGED IN A] FURTHER SUPPLY@ MOTOR VEHICLE B] PASSENGER TRANSPORTATION SERVICES C] MOTOR DRIVING SERVICE	YES YES YES
	BY ANY OTHER	NO
2.	PURCHASE OF- - <u>MORE THAN 13-SEATER (INCLUDING DRIVER) I.E. BUS</u> - TAKEN REPAIRING, SERVICING, INSURANCE SERVICES FOR THE SAME - TAKEN SUCH VEHICLE ON LEASE BY	
	SPECIFIED PERSONS ENGAGED IN A] FURTHER SUPPLY@ MOTOR VEHICLE B] PASSENGER TRANSPORTATION SERVICES C] MOTOR DRIVING SERVICE BY	YES YES YES
	ANY OTHER	YES
3.	PURCHASE OF- - MOTOR CYCLE / SCOOTY, I.E. 2-WHEELER / 3-WHEELER - REPAIRING, SERVICING, INSURANCE SERVICES FOR THE SAME - SUCH VEHICLE TAKEN ON LEASE - CYCLE	NO NO NO YES
4.	PURCHASE OF TRUCK FOR BUSINESS PURPOSE -REPAIRING, SERVICING, INSURANCE SERVICES FOR THE SAME -SUCH VEHICLE TAKEN ON LEASE	YES YES YES
5.	MOTORS VEHICLE MANUFACTURER (I.E. TATA MOTORS) -TAKEN STOCK INSURANCE SERVICE -FOR ANY MOTOR VEHICLE	YES

6.	INSURANCE COMPANY	
	-TOOK REPAIR MAINTENANCE SERVICE	YES
	-FROM AUTHORIZED SERVICE STATION	
	-WITH RESPECT TO MOTOR VEHICLE	

Vessel / Aircraft

S. NO.	PARTICULARS	ITC
1.	PURCHASE OF- -AIRCRAFT -TAKEN REPAIRING, SERVICING, INSURANCE SERVICES FOR THE SAME -SUCH AIRCRAFT TAKEN ON LEASE	
	BY SPECIFIED PERSONS ENGAGED IN A] FURTHER SUPPLY@ AIRCRAFT B] PASSENGER TRANSPORTATION SERVICES C] MOTOR DRIVING SERVICE D]GOODS TRANSPORTATION SERVICE BY ANY OTHER	YES YES YES YES NO
2.	PURCHASE OF- -VESSEL -REPAIRING, SERVICING, INSURANCE SERVICES FOR THE SAME -SUCH VESSEL TAKEN ON LEASE BY SPECIFIED PERSONS ENGAGED IN A] FURTHER SUPPLY@ VESSEL B] PASSENGER TRANSPORTATION SERVICES C] MOTOR DRIVING SERVICE D]GOODS TRANSPORTATION SERVICE BY ANY OTHER	YES YES YES YES NO
3.	PURCHASE OF- -BOAT/YACHT -REPAIRING, SERVICING, INSURANCE SERVICES FOR THE SAME -SUCH BOAT/YACHT TAKEN ON LEASE	YES YES YES

4.	AIRCRAFT / VESSEL MANUFACTURER -TAKEN STOCK INSURANCE SERVICE -FOR AIRCRAFT / VESSEL	YES
5. -	INSURANCE COMPANY TOOK REPAIR MAINTENANCE SERVICE -FROM AUTHORIZED SERVICE STATION -WITH RESPECT TO AIRCRAFT / VESSEL	YES

Personalised Services

S. NO.	PARTICULARS	ITC	ΙΤС
1.	TAKEN SERVICE OF- *FOOD & BEVERAGES	NO	- ALLOWED IF LEGAL REQUIREMENT - ALLOWED IF SIMILAR SERVICE (JAISE KO TAISA)
2.	TAKEN SERVICE OF * OUTDOOR CATERING SERVICE	NO	- ALLOWED IF LEGAL REQUIREMENT - ALLOWED IF SIMILAR SERVICE (JAISE KO TAISA)
3.	TAKEN SERVICE OF * GYM/FITNESS CENTRE SERVICE	NO	- ALLOWED IF LEGAL REQUIREMENT - ALLOWED IF SIMILAR SERVICE (JAISE KO TAISA)
4.	TAKEN SERVICE OF * HEATH RELATED SERVICES	NO	- ALLOWED IF LEGAL REQUIREMENT - ALLOWED IF SIMILAR SERVICE (JAISE KO TAISA)
5.	TAKEN SERVICE OF * BEAUTY TREATMENT SERVICE	NO	- ALLOWED IF LEGAL REQUIREMENT - ALLOWED IF SIMILAR SERVICE (JAISE KO TAISA)
6.	TAKEN SERVICE OF * COSMETIC/PLASTIC SURGERY	NO	- ALLOWED IF LEGAL REQUIREMENT - ALLOWED IF SIMILAR SERVICE (JAISE KO TAISA)
7.	TAKEN SERVICE OF * HEALTH INSURANCE SERVICE	NO	- ALLOWED IF LEGAL REQUIREMENT - ALLOWED IF SIMILAR SERVICE (JAISE KO TAISA)
8.	TAKEN SERVICE OF * LIFE INSURANCE SERVICE	NO	- ALLOWED IF LEGAL REQUIREMENT - ALLOWED IF SIMILAR SERVICE (JAISE KO TAISA)
9.	TAKEN SERVICE OF * TRAVELLING FOR PERSONAL PURPOSE	NO	- ALLOWED IF LEGAL REQUIREMENT - ALLOWED IF SIMILAR SERVICE (JAISE KO TAISA)
10.	TAKEN SERVICE OF * CLUB SERVICE	NO	- ALLOWED IF LEGAL REQUIREMENT - ALLOWED IF SIMILAR SERVICE (JAISE KO TAISA)

Works Contract Service (Building Material+Construction Service)

S. NO.	PARTICULARS	ITC (AS PER SECTION 17(5))
1.	TAKEN WORKS CONTACT SERVICES – -FOR CONSTRUCTION OF IMMOVABLE PROPERTY (LAND/BUILDING, TELECOMMUNICATION TOWER, PIPELINE LAID OUTSIDE THE PREMISES)	NO
2.	TAKEN WORKS CONTACT SERVICES- -FOR CONSTRUCTION FOR PLANT MACHINERY KA FOUNDATION / PIPELINE LAID INSIDE THE PREMISES KA STRUCTURE	YES
3.	TAKEN WORKS CONTACT SERVICES- -FOR REPAIRING	YES
4.	TAKEN WORKS CONTRACT SERVICE- -BY A WORKS CONTRACTOR	YES

Building Material + Construction Service

S. NO.	PARTICULARS	ITC (AS PER SECTION 17(5))
1.	TAKEN CONSTRUCTION SERVICES- -FOR CONSTRUCTION FOR IMMOVABLE PROPERTY (LAND/BUILDING, TELECOMMUNICATION TOWER, PIPELINE LAID OUTSIDE THE PREMISES)	NO
2.	TAKEN CONSTRUCTION SERVICES- -FOR CONSTRUCTION FOR PLANT MACHINERY KA FOUNDATION /PIPELINE LAID INSIDE THE PREMISES KA STRUCTURE	YES
3.	TAKEN CONSTRUCTION SERVICES- -FOR REPAIRING	YES
4.	TAKEN CONSTRUCTION SERVICES- -BY A CONSTRUCTION COMPANY	YES
5.	PURCHASE BUILDING MATERIAL- -FOR CONSTRUCTION FOR IMMOVABLE PROPERTY (LAND/BUILDING, TELECOMMUNICATION TOWER, PIPELINE LAID OUTSIDE THE PREMISES)	NO
6.	PURCHASE BUILDING MATERIAL- -FOR CONSTRUCTION FOR PLANT MACHINERY KA FOUNDATION / PIPELINE LAID INSIDE THE PREMISES KA STRUCTURE	YES
7.	PURCHASE BUILDING MATERIAL- -FOR <mark>REPAIRING</mark>	YES

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8.	PURCHASE BUILDING MATERIAL- -BY A <mark>BUILDER</mark>	YES
9.	PURCHASE BUILDING MATERIAL- -BY BUILDING MATERIAL SUPPLIER	YES

Composite Dealer

S. NO.	PARTICULARS	ITC (AS PER SECTION 17(5))
1.	SUPPLIES [GOODS/SERVICES] PURCHASED- -BY COMPOSITE DEALER	NO
2.	SUPPLIES [GOODS/SERVICES] PURCHASED- -FROM COMPOSITE DEALER	NO

Non-Resident Taxable Person & Casual Taxable Person

S. NO.	PARTICULARS	ITC (AS PER SECTION 17(5))
1.	IGST PAID ON GOODS IMPORTED BY NRTP	YES
2.	IMPORT DUTY PAID ON GOODS IMPORTED BY NRTP	NO
3.	OTHER SUPPLIES TAKEN BY NRTP	NO
4.	SUPPLIES TAKEN BY CTP	YES

Miscelleneous

S. NO.	PARTICULARS	ITC (AS PER SECTION 17(5))
1.	GOODS USED BY RECIPIENT FOR PERSONAL CONSUMPTION	NO
2.	PURCHASED GOODS - STOLEN	NO
3.	PURCHASED GOODS - DESTROYED	NO
4.	GOODS PURCHASED BY RECIPIENT BUT SHORT QUANTITY RECEIVED	No (FOR SHORT QUANTITY)
5.	FREE SAMPLE DISTRIBUTION	NO
6.	GOODS PURCHASED ITC BOOKED AND NOW USED FOR FREE SAMPLE DISTRIBUTION	YES
7.	PURCHASE GOODS /SERVICES WHICH IS NOT DISCUSSED IN SECTION 17(5)	