



Government of India Ministry of Finance Department of Revenue Central Board of Indirect Taxes and Customs GST Policy Wing To, The Principal Chief Commissioners/ Chief Commissioners of Central Tax (All) The Principal Directors General/ Directors General (All) Madam / Sir, Subject: Clarification on availability of input tax credit as per clause (b) of sub- section (2) of section 16 of the Central Goods and Services Tax Act, 2017 in respect of goods which have been delivered by the supplier at his place of business under Ex-Works Contract-reg. Reference has been received from automobile sector seeking clarification on availability of input tax credit (hereinafter referred to as “ITC”) as per clause (b) of sub-section (2) of section 16 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “CGST Act”) in respect of goods w.....