**FAQs on Goods & Services Tax**

**10. Input Tax Credit**

**Q3. Can GST paid on reverse charge be considered as input tax?**

Ans. Yes. The definition of input tax includes the tax payable under sub-section (3) of section 7 (Reverse Charge). The credit can be availed if such goods and/or services are used, or are intended to be used, in the course or furtherance of his business.

**Q4. Does input tax includes tax (CGST/ IGST/SGST) paid on input goods, input services and/ or capital Goods?**

Ans. Yes, in terms of section 2(54), 2(55) & 2(20) of the MGL respectively. It may be noted that credit of tax paid on capital goods also is permitted to be availed in one installment.

Source:http://cbec.gov.in/resources//htdocscbec/deptt\_offcr/faqongst.pdf;jsessionid=825C7C194F0FC0652FFE5A809FE81F69

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