**FAQs on Goods & Services Tax**

**10. Input Tax Credit**

**Q 21. What is the time period within which the capital goods sent for job work has to be received back by the principal?**

Ans. Two years.

**Q 22. What is the liability of the principal if the capital goods sent to job worker have not been received within 2 years from the date of being sent?**

Ans. Principal has to pay an amount equal to credit taken on such capital goods along with interest. But he can reclaim the credit on receipt of inputs.

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

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