**FAQs on Goods & Services Tax**

**10. Input Tax Credit**

**Q 27. Who will get the ITC where goods have been delivered to a person other than taxable person (‘bill to’- ‘ship to’ scenarios)?**

Ans. As per explanation clause to section 16(11) of the MGL, for this purpose of receiving the goods, it would be deemed that the taxable person has received the goods when the goods have been delivered to a third party on the direction of such taxable person. So ITC will be available to the person on whose order the goods are delivered to third person.

**Q 28. What is the time limit for taking ITC?**

Ans. As per Section 16 (15) of the MGL, ITC cannot be taken beyond the month of September of the following FY to which invoice pertains or date of filing of annual return, whichever is earlier.

The underlying reasoning for this restriction is that no change in return is permitted after September of next FY. If annual return is filed before the month of September then no change can be made after filing of annual return.

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

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