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Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 29th March, 2019

THE CENTRAL GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES) ORDER, 2019

Order No. 04/2019-Central Tax

S.O. (E). – Whereas, sub-section (2) of section 17 of the Central Goods and Services TaxAct, 2017 (12 of 2017) (hereafter in this Order referred to as the "said Act") provides that the input tax credit shall be restricted to so much of input tax as is attributable to the taxable supplies;

And whereas sub-section (3) of section 17 of said Act provides that the value for the purpose of sub-section (2) of section 17 of the said Act shall be such as prescribed by rules;

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, the Central Government, on recommendations of the Council, hereby makes the following Order, namely:-

1. Short title. -- This Order may be called the Central Goods and Services Tax (Fourth Removal of Difficulties) Order, 2019.

2. For the removal of difficulties, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the said Act, the amount of credit attributable to the taxable supplies including zero rated supplies and exempt supplies shall be determined on the basis of the area of the construction of the complex, building, civil structure or a part thereof, which is taxable and the area which is exempt.

3. This Order shall come into force with effect from the 1st day of April, 2019.

[F. No. 354/32/2019-TRU]

(Pramod Kumar)
Deputy Secretary to the Government of India