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Eligibility of Input Tax Credit of Covid Related Expenses and Admissibility of expenses under the Income Tax Act.

.No.	Nature of Expenses	Whether GST Input Credit available?
1	Masks, PPE Kits for Employees	Eligible
2	Sanitizers	Eligible
3	Sanitization services for Office/ Factory Premises	Eligible
3	Medical / Health Insurance of Employees	Eligible
4	Social distancing apps	Eligible
5	Renting of Motor Vehicles more than 13 passengers including driver for transportation of employees	Eligible
6	Purchase of ceiling fans / renovation of central Air conditioning unit to make it Covid compliant	Eligible
7	Life Insurance of employees	Ineligible
8	Guest House	Eligible

*Input tax credit shall be available where it is **obligatory for an employer** to provide the same to its employees **under any law** for the time being in force.*

Thus, the ITC can be claimed on the supply of goods or services specified in section 17(5)(b) if these specified expenses are mandated as per any law for the time being in force.

*If the abovesaid Expenses are for the **purpose of the business** then those shall also be allowed as an expenditure from **business income** under **Income Tax Act**.*

Disclaimer: The statement above is purely used for Academic purposes and shall not be construed as legal opinion and consultancy .