

¹[**Section 49B. Order of utilisation of input tax credit.-**

(1) Notwithstanding anything contained in this Chapter and subject to the provisions of clause (e) and clause (f) of sub section (5) of **section 49**, the Government may, on the recommendations of the Council, **prescribe** the order and manner of utilisation of the input tax credit on account of integrated tax, central tax, State tax or Union territory tax, as the case may be, towards payment of any such tax.]

1. Inserted by s. 21 of The Central Goods and Services Tax (Amendment) Act, 2018 (No. 31 of 2018) -**Brought into force w.e.f. 01st February, 2019.**