

Chart 2

Purchase of Motor Vehicle / Vessels / Aircraft.
Used for the purpose
of transportation of

Persons.

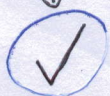
goods.



ITC will be allowed.

Vehicle used for

- making further taxable supply of vehicles
- making taxable supply for transportation of passengers
- making taxable supply for imparting training on driving / flying / navigating of such vehicle.

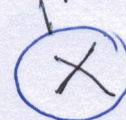


ITC will be allowed.

Others.

Motor Vehicle used for other purpose

Aircraft / Vessels used for other purpose.



ITC not allowed

(including driver)

Seating Capacity ≤ 13

Seating capacity > 13



ITC not allowed



ITC will be allowed.