



Chapter 8

Input Tax Credit

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01. Sec 16:- Eligibility & Conditions for availment of ITC

Students, let's try to solve it



Sec 16(2)(a):-Documents needed for availing ITC

MCQ 08.01.01.00 In case supplier has deposited the taxes but the receiver has not received the documents, is receiver entitled to avail credit?

- (a) Yes, it will be auto populated in recipient monthly returns
- (b) No, as one of the conditions of 16(2) is not fulfilled
- (c) Yes, if the receiver can prove later that documents are received subsequently
- (d) None of the above

[Hint: Refer Sec 16(2)(a)]

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Sec 16(2)(b):-Condition of goods &/or services to be received

MCQ 08.01.02.00 Mr. A placed an order with Mr. B in April 20XX. He has received the invoice and both of them has duly filed the return along with the necessary tax payment. But the goods were received in May 20XX. When can Mr. A claim the credit?

- (a) April 20XX
- (b) May 20XX
- (c) September 20XX
- (d) Either (a) or (b)

[Hint: Refer Sec 16(2)(b)]

Sec 16(2)c):- Tax payment to government

MCQ 08.01.03.00 When is the person eligible to claim the credit of tax paid under RCM?

- (a) Same month
- (b) Next month
- (c) Any of the two months
- (d) In any month of the year

[Hint: Refer Sec 16(2)(c)]

ITC of goods received in lots

MCQ 08.01.04.00 If the goods are received in lots/instalment, [Study Mat]

- a) 50% ITC can be taken on receipt of 1st lot and balance 50% on receipt of last lot.
- b) ITC can be availed upon receipt of last lot.
- c) 100% ITC can be taken on receipt of 1st lot.
- d) Proportionate ITC can be availed on receipt of each lot/instalment.

[Hint: Refer proviso to Sec 16(2)]

Payment for invoice to be made in 180 days

MCQ 08.01.05.00 In which of the following situations, recipient needs to add the input tax credit availed by him to his output tax liability or reverse the same? [Study Mat] [MTP Old Nov 21]

- (a) If payment for supplies, whether wholly or partly, under forward charge is not made to the supplier within 45 days from the date of invoice
- (b) If payment for supplies, whether wholly or partly, under forward charge is not made to the supplier within 90 days from the date of invoice

(c) If payment for supplies, whether wholly or partly, under forward charge is not made to the supplier within 180 days from the date of invoice

(d) If payment for supplies, whether wholly or partly, under forward charge is not made to the supplier within 1 year from the date of invoice

[Hint:- Refer 2nd proviso to sec 16(2)]

Sec 16(3):- No ITC if depreciation is claimed on tax component of CG

MCQ 08.01.06.00 P.K. Traders, engaged in manufacturing of taxable as well as exempt goods, purchased a machinery worth ₹ 17,70,000 (₹ 15,00,000 plus ₹ 2,70,000 GST). It capitalized full amount including taxes in the books of accounts and claimed depreciation on it as per provisions of the Income Tax Act, 1961. Compute the amount of ITC that can be claimed by P.K. Traders? [CA Inter MTP May 22]

[Study Mat] [CA Inter MTP Oct 2020]

- (a) ₹ 2,70,000
- (b) Zero
- (c) In proportion of taxable and exempt supply
- (d) By decreasing percentage points as prescribed

[Hint: Refer Sec 16(3)]

Sec.16(4)-Time limit for availing ITC

MCQ 08.01.07.00 Mr. A has a tax invoice [dated 20-1-2025] of services received by him. Its input tax credit is lost, if ITC is not availed on or before- [Study Mat]

- (a) 20-1-2026.
- (b) 31-12-2025.
- (c) 20-1-2027.
- (d) 30th Nov 2025 or date of filing of annual return for 2024-25, whichever is earlier.

[Hint: Refer Sec 16(4)]

02. Sec 17(5):- Blocked Credits

Sec 17(5)(a):-Motor Vehicle

MCQ 08.02.08.00 ITC of motor vehicles used for making----- is allowed. [Study Mat]

- (i) Transportation of goods
- (ii) Taxable supplies of transportation of passengers
- (iii) Taxable supplies of imparting training on driving
 - (a) (i)
 - (b) (i) and (ii)
 - (c) (ii) and (iii)
 - (d) (i), (ii) and (iii)

[Hint: Refer Sec 17(5)(a)]

MCQ 08.02.09.00 ITC shall be allowed in which of the following options

- i. Work-trucks ii. Fork-lift trucks
- iii. Tippers iv. Dumpers

Tick the correct option.

- (a) (i) & (ii)
- (b) (iii) & (iv)
- (c) (i), (ii) & (iii)
- (d) (i), (ii), (iii) & (iv)

[Hint:- Refer Sec 17(5)(a), all these are used for transportation of goods]

MCQ 08.02.10.00 Calculate the amount of eligible ITC

S.No.	Particulars	GST Paid ₹
1	A Mini bus having seating capacity of 15 persons (including driver) used for running on hire	15,00,000
2	Car having seating capacity of 8 people used for business purposes	1,00,00,000
3	Car having seating capacity of 4 persons used for imparting training on driving such car	50,00,000

4	Special purpose vehicle having seating capacity of 2 persons used for transportation of goods	60,00,000
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[CA Inter GST May 2020]

- (a) ₹ 2,25,00,000/-
- (b) ₹ 2,10,00,000/-
- (c) ₹ 1,25,00,000/-
- (d) ₹ 75,00,000/-

[Hint: Refer Sec 17(5)(a), eligible ITC = ₹15,00,000 + ₹50,00,000 + ₹60,00,000 = ₹1,25,00,000]

MCQ 08.02.11.00 ITC on ----- is not blocked.

[CAI MTP Oct 22]

- (a) trucks purchased by a company for transportation of its finished goods
- (b) aircraft purchased by a manufacturing company for official use of its CEO
- (c) general insurance taken on a car used by employees of a manufacturing company for official purposes
- (d) cars purchased by a manufacturing company for official use of its employees

[Hint:- Refer Sec 17(5)(a), 17(5)(aa), 17(5)(ab)]

MCQ 08.02.11.01 Under GST law, which of the following statements is correct with regard to the eligibility of claiming Input Tax Credit (ITC) on demo vehicles used by an authorized vehicle dealer?

- (a) ITC on demo vehicles is blocked under section 17(5)(a) if they are used for trial runs and demonstrations to potential buyers, but not for providing taxable supply of transportation services.
- (b) ITC on demo vehicles is blocked under section

17(5)(a) if the vehicles are used for making further supply of similar motor vehicles.

(c) ITC on demo vehicles is eligible for claim if they are used for transportation of the dealer's employees or management, regardless of whether they are used to promote sales.

(d) ITC on demo vehicles is never blocked if the dealer sells them after a certain time or distance, even if they were used solely for test drives and marketing.

[Hint: Refer Circular no. 231/25/2024 regarding availability of ITC on Demo Vehicles]

Sec 17(5)(b):-(i)/(ii)/(iii) with proviso

MCQ 08.02.12.00 Medhavi Industries, engaged in manufacturing of taxable goods, purchased cars for official use of its employees. Amount of GST paid on purchase of the cars amounted to ₹ 2,80,000. It also availed outdoor catering services for a marketing event organised for its prospective customers. Amount of GST paid on said services was ₹18,000. Compute the total amount of ITC that can be claimed by Medhavi Industries. [CAI MTP Sep 22]

- (a) ₹ 2,98,000
- (b) ₹ 18,000
- (c) ₹ 2,80,000
- (d) Nil

[Hint :- Refer sec 17(5)(a) & (b)]

Sec 17(5)(c):- Works Contract- Construction of Immovable Property (except Plant & Machinery)

MCQ 08.02.13.00 Kamlesh hires a works contractor for repairing his factory building on a lumpsum payment of ₹ 11,80,000. He debits half of the expenditure in the profit and loss account and the remaining half in the building account. Assuming the rate of GST to be 18%, Kamlesh can take input tax credit of:

(a) ₹ 90,000 (b) ₹ 1,06,200
 (c) ₹ 2,12,400 (d) Nil

[Hint:- Refer sec 17(5)(c) & explanation 1 there under - construction includes repair also to the extent capitalised - so, ITC for the half amount is blocked = $\{(\text{₹}11,80,000 * 100/118) / 2\} * 18\%]$

Sec 17(5)(g):- Goods &/or Services used for personal consumption

MCQ 08.02.14.00 Mr. Raghu avails services of Mr. Raja, a Chartered Accountant, as under-

(i) Audit of financial accounts ₹ 55,000
 (ii) Tax audit and annual filing ₹ 10,000
 (iii) Income-tax return filing of

Mr. Raghu's wife ₹ 5,000

All the above amounts are exclusive of taxes and the applicable rate of GST on these services is 18%.

The accountant of Mr. Raghu has booked the entire expenses of ₹ 70,000 plus GST in the books of account. Mr. Raghu is eligible to take input tax credit

of - (CA Inter RTP Nov 2020) [Study Mat] [CA Inter MTP Apr 23]

(a) ₹ 13,500 (b) ₹ 11,700
 (c) ₹ 9,900 (d) ₹ 1,800

[Hint: Refer Sec 17(5)(g), ITC = $[(\text{₹}55,000 + ₹10,000) * 18\%] = ₹11,700]$

Sec.17(5)(h)- goods lost/stolen/gifts etc.

MCQ 08.02.15.00 ABC Ltd. is a registered pharmaceutical company. The company invented one drug for instant cure of cancer. They supplied free samples of this medicine to various doctors. What will be the tax treatment of these free samples under GST? (CA Inter GST May 2020)

(a) ABC Ltd. is liable to pay tax on supply of free samples and eligible to claim input tax credit.
 (b) ABC Ltd. is not liable to pay tax on supply of free samples but eligible to claim input tax credit.
 (c) ABC Ltd. is neither liable to pay tax on supply of free samples nor eligible to claim input tax credit.
 (d) ABC Ltd. is liable to pay tax on supply of free samples but not eligible to claim input tax credit.

[Hint: Refer Sec 17(5)(h)]

Combined questions on sec 17(5):-

MCQ 08.02.16.00 Input tax credit shall not be available in respect of

(i) services on which tax has been paid under composition levy
 (ii) goods given as free samples

(iii) goods used for personal consumption

(iv) Membership of a club provided by the employer to its employees as per company's internal policy.

(v) Travel benefits extended to employees on vacation such as leave or home travel concession as per company's internal policy. [Study Mat]

(a) (i) (b) (i),(ii) & (iv)
 (c) (ii), (iii)&(v) (d) (i), (ii),(iii),(iv)&(v)

[Hint: Refer Sec 17(5)]

MCQ 08.02.17.00 PZY Ltd. is engaged in manufacturing of motor car. The company paid following amount of GST to its suppliers against the invoices raised to it. Compute the amount of ineligible input tax credit under GST law:-

S.No.	Particulars	GST Paid ₹
1	General insurance taken on cars manufactured by PZY Ltd.	1,00,00,000
2	Buses purchased for transportation of employees (Seating capacity 23)	25,00,000
3	Life and health insurance for employees under statutory obligation	6,00,000
4	Outdoor catering in Diwali Mela organized for employees	3,50,000

[Study Mat] [CA Inter MTP Mar 23]

(a) ₹ 9,50,000 (b) ₹ 3,50,000
 (c) ₹ 1,31,00,000 (d) ₹ 28,50,000

[Hint: Refer Sec 17(5)(a),17(5)(b)(i) & proviso to 17(5)(b)]

MCQ 08.02.18.00 Following amounts are being reflected in GSTR-2B of Sukhiya Associates, registered under GST, for the month of April:

Raw material purchased	₹ 20,000
Machinery purchased for manufacturing goods	₹ 1,00,000
Raw material purchased for construction of immovable property	₹ 5,00,000

Apart from this, an invoice for purchase of raw materials worth ₹ 30,000 is not reflected in GSTR-2B of April as the supplier has not furnished his GSTR-1. Moreover, GST of ₹ 25,000 is paid on GTA services received from Sindhu Transporters in April for transport of raw materials.

Compute the amount of ITC that Sukhiya Associates is eligible to avail for the month of April. [Study Mat]

a) ₹ 1,45,000 b) ₹ 6,20,000
c) ₹ 6,45,000 d) ₹ 6,75,000

[Hint: ITC = ₹ 20,000 + ₹ 1,00,000 + ₹ 25,000]

MCQ 08.02.19.00 Cheeku Ltd., a registered person, is engaged in manufacturing of taxable goods. It provides following details in relation to GST paid on inward supplies procured by it during the month of January:

Raw material purchased (to be received in the month of February)	₹ 2,00,000
Capital goods purchased (Invoice for one of the machines is missing. GST paid on the same is ₹ 70,000)	₹ 4,80,000

Free samples distributed	₹ 80,000
Trucks used for transport of minerals	₹ 1,20,000

Determine the amount of ITC that can be availed by Cheeku Ltd. for the month of January. Subject to the information given above, all the other conditions necessary for availing ITC have been fulfilled. [Study Mat]

a) ₹ 7,30,000 b) ₹ 5,30,000
c) ₹ 6,80,000 d) ₹ 7,60,000

[Hint: ITC = ₹ 4,10,000 + ₹ 1,20,000]

MCQ 08.02.20.00 Dheeru Ltd., a registered person, is engaged in manufacturing of toys. It provides following details in relation to GST paid on supplies procured by it during the month of October:

Raw material purchased	₹ 2,00,000
Construction of pipelines laid outside the factory premises	₹ 3,00,000
Insurance charges paid for trucks used for transportation of goods	₹ 80,000

Determine the amount of ITC that can be availed by Dheeru Ltd. for the month of October. Subject to the information given above, all the other conditions necessary for availing ITC have been fulfilled. [Study Mat]

a) ₹ 5,00,000 b) ₹ 2,80,000
c) ₹ 3,80,000 d) ₹ 5,80,000

[Hint: ITC = ₹ 2,00,000 + ₹ 80,000]

03. Sec 17(4):- Special option of ITC for Banking & Financial Institutions

MCQ 08.03.21.00 For banking companies using inputs and input services partly for taxable supplies and partly for exempt supplies, which of the statement is true? [Study Mat]

(a) ITC shall be compulsorily restricted to credit attributable to taxable supplies including zero rated supplies
(b) 50% of eligible ITC on inputs, capital goods, and input service shall be mandatorily taken in a month and the rest shall lapse.
(c) Banking company can choose to exercise either option (a) or option (b)
(d) ITC shall be compulsorily restricted to credit attributable to taxable supplies excluding zero rated supplies

[Hint: Refer Sec 17(4)]

04. Sec 18(1): Availability of Credit in Certain Circumstances

MCQ 08.04.22.00 Vrinda Enterprises is a trader of electronic items in Haryana. It opted for the composition scheme on 1st April of current financial year. However, with effect from 1st July, it switched to regular scheme of paying the tax since its aggregate turnover crossed ₹ 150 lakh. The stock of goods (purchased during last 6 months) and machinery (purchased on 3rd May) on 30th June is ₹ 16,00,000 and ₹ 6,20,000 respectively. Compute

the amount of ITC that can be availed by Vrinda Enterprises assuming the applicable rate of GST to be 18%. [Study Mat]

- a) Nil
- b) ₹ 3,94,020
- c) ₹ 3,96,000
- d) ₹ 2,88,000

[Hint: Refer Sec 18(1)(c), ITC = $[(₹ 16,00,000 + ₹ 6,20,000) * 18\%] - [(₹ 6,20,000 * 18\% * 5\%)]$
 $= ₹ 3,99,600 - ₹ 5,580$
 $= ₹ 3,94,020]$

05. Sec 18(4):- Reversal of credit for opting to pay tax under Sec 10 or Supply becomes wholly exempt

MCQ 08.05.23.00 True or false - "In case of switching from taxable to exempt transactions or from Regular to composition scheme, ITC is fully restricted."

- (a) Correct
- (b) Incorrect
- (c) Partially correct
- (d) None of the above

[Hint: Refer Sec 18(4)]

06. Section 18(6):- Supply of Capital Goods or Plant & Machinery on which ITC is taken

MCQ 08.06.24.00
 Ash & Co, registered in Delhi, is a manufacturer of hardware items. He has purchased a machine on 01.06.2024 for ₹ 59,000 (₹ 50,000 + ₹ 9000 GST @ 18%). GST of ₹ 9000 has been claimed by him as ITC.

Now, on 01.01.2026, he sold his machinery to an unrelated party, Aggarwal & Sons of Rajasthan for ₹ 47,200 (40,000 plus ₹ 7,200 GST @ 18%). Determine how much tax Ash & Co. is liable to pay? [Study Mat]

- (a) ₹ 7,200
- (b) ₹ 5,850
- (c) ₹ 9,000
- (d) ₹ 3,150

(Hint:- Refer Sec 18(6), here amount to be paid = Higher of:- ITC taken reduced by prescribed % or tax on transaction value)

07. Rule 86B: Restrictions on the use of amount available in E- credit ledger

MCQ 08.07.25.00

Dua & Co. made an outward inter-State supply of ₹ 80 lakh in the month of March. During the month, it purchased raw material worth ₹ 70 lakh and procured cement of ₹ 5 lakh for making foundation and structural support to a plant and machinery. Assuming that the opening balance of ITC for IGST for the relevant period is ₹ 2 lakh and all inward and outward supplies undertaken in the month of March are inter-State, compute the amount of net IGST payable in cash, if any, for the month of March. Rate of GST applicable is 18%. Subject to the information given above, all the other conditions necessary for availing ITC have been fulfilled. [Study Mat]

- (a) ₹ 14,400
- (b) Nil
- (c) ₹ 14.40 lakh
- (d) ₹ 9,000

(Hint:- Refer Rule 86B, IGST payable in cash: ₹ 80,00,000 * 1% * 18% = ₹ 14,400)

08. Combined Case study:-

MCQ 08.08.26.00 PTL Pvt. Ltd. is a registered company and have retail store of merchandise located in 25 States and/or UTs in the country. For the purpose of clearance of stock of merchandise and to attract consumers, PTL Pvt. Ltd. launched scheme of "Buy One Get One Free" for the same type of merchandise, for instance, one shirt to be given free with purchase of one shirt. For saving cost, PTL Pvt. Ltd. directly purchases merchandise from the manufacturers.

In the month of May, in order to save employee cost, PTL Pvt. Ltd. purchased a tempo traveller worth ₹ 12,00,000 with seating capacity of 25 persons (including driver) for transportation of its employees. Further, for ensuring the well-being of its employees, PTL Pvt. Ltd. voluntarily obtained the health insurance cover of ₹ 2,00,000 for each employee in the same month. The premium of ₹ 1,500 per employee has been paid by the company for 100 employees.

In the month of July, Mr. Raghav, a customer of the company, filed a law suit in the Court, against the company for not supplying goods of the value of ₹ 1,00,000. PTL Pvt Ltd. engaged Mr. Ram, an advocate, to represent it in Court for an agreed consideration of ₹ 25,000. As per the terms of the contract, Mr. Ram issued an invoice on 5th July. However, consideration was not paid till February next year.

Note - All the amounts given above are excluding

taxes and all transactions are intra-State transactions. Rates of tax are CGST - 9% and SGST - 9%. However, for tempo traveller, the rates of taxes are CGST - 20% and SGST - 20%. In relation to the above, answer the following questions: (CA Inter RTP Nov 2020) (Study Mat) [CA Inter MTP I May 25]

(i) With respect to "Buy One, Get One" offer, which of the following statements is true:

- (a) It will not be considered as supply at all since no consideration is involved in one of the items.
- (b) Supply of item for which consideration is charged is a supply under section 7 of the CGST Act, 2017 while supply of the other item supplied free of cost is not a supply.
- (c) These are two individual supplies where a single price is charged for the entire supply. Since a single price is charged, the same will always be taxed as a mixed supply.
- (d) These are two individual supplies where a single price is charged for the entire supply. Their taxability will depend upon as to whether the supply is a composite supply or a mixed supply.

[Hint:- Refer clarification given in this chapter for buy one get one free- Circular No. 92/11/2019-GST dated 07/03/2019]

(ii) Eligible input tax credit for the month of May (i) on the purchase of tempo traveller and (ii) on health insurance premium paid (assuming that

all other conditions, for availing input tax credit have been complied with) is:

- (a) (i) CGST - Nil, SGST - Nil and
(ii) CGST - Nil, SGST - Nil
- (b) (i) CGST - ₹ 2,40,000, SGST - ₹ 2,40,000 and
(ii) CGST - Nil, SGST - Nil
- (c) (i) CGST - Nil, SGST - Nil and
(ii) CGST - ₹ 18,000, SGST - ₹ 18,000
- (d) (i) CGST - ₹ 2,40,000, SGST - ₹ 2,40,000 and
(ii) CGST - ₹ 18,000, SGST - ₹ 18,000

[Hint: Refer Sec 17(5)(a) and 17(5)(b)]

(iii) Which of the following statements is true in respect of the services of advocate availed by the company?

- (a) CGST-₹ 2,250 and SGST- ₹ 2,250 on advocate services are payable by PTL Pvt Ltd. ITC availed thereon is to be added to its output tax liability with interest as consideration along with tax is not paid within 180 days of the issuance of invoice.
- (b) CGST-₹ 2,250 and SGST- ₹ 2,250 on advocate services are payable by Mr. Ram. ITC availed thereon is to be added to output tax liability of PTL Pvt Ltd. with interest as consideration along with tax is not paid within 180 days of the issuance of invoice.
- (c) CGST-₹ 2,250 and SGST- ₹ 2,250 on advocate services are payable by PTL Pvt. Ltd. The condition of payment of consideration along with

tax within 180 days of the issuance of invoice does not apply in the given case.

(d) CGST-₹ 2,250 and SGST- ₹ 2,250 on advocate services are payable by Mr. Ram. The condition of payment of consideration along with tax within 180 days of the issuance of invoice does not apply in the given case.

[Hint: Refer entry no. 2 in RCM chapter for advocate service and also refer 2nd proviso to Sec 16(2) in ITC chapter for payment to be made within 180 days]

Author's Note:- It is assumed that PTL Pvt. Ltd. Is not falling under exemptions given for legal services i.e. the agg. t/o in P.F.Y. is exceeding the threshold limit for registration.

MCQ 08.08.27.00 Rapidmove Logistics Pvt. Ltd. (hereinafter referred as RLPL), a registered company based in Pune, Maharashtra, is engaged in providing logistics and warehousing services, including transport of goods by road, cold storage warehousing for perishables, and consultancy services. It also deals in activities like storage of agricultural produce. During the quarter April to June of current year, the company undertook following transactions:

- (i) Logistics services provided to M/s Hanuman Enterprises, registered in Amravati, Maharashtra for ₹ 28,00,000 and to M/s Shiv Industries, registered in Gwalior, Madhya

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(c) The restriction of 180 days for payment of consideration is not applicable in the present case.

(d) The Pune godown shall issue a credit note to Bengaluru Unit to reverse the supply.

[Hint:- Refer proviso 2 to sec 16(2) read with rule 37- condition of payment within 180 days is N.A. in case of deemed supply without consideration under sch I- payment is deemed to be made]

Answer

08.01.01	b
08.01.02	b
08.01.03	a
08.01.04	b
08.01.05	c
08.01.06	b
08.01.07	d
08.02.08	d
08.02.09	d
08.02.10	c
08.02.11	a
08.02.11.01	a
08.02.12	d
08.02.13	a
08.02.14	b

08.02.15	c
08.02.16	d
08.02.17	b
08.02.18	a
08.02.19	b
08.02.20	b
08.02.21	c
08.03.22	b
08.04.23	a
08.05.24	a
08.06.25	a
08.07.26.01	d
08.08.26.02	b
08.08.26.03	c
08.08.27.01	d
08.08.27.02	a
08.08.27.03	c
08.08.27.04	b
08.08.27.05	c

