Section 17 (5) of CGST act- input tax credit shall not be available for the following services.

SL No	Services on which ITC is not available
1	Input tax credit (ITC) of Motor vehicles and other conveyance not allowed under GST expect in following cases 1. Dealer of motor vehicles 2. Transportation of passengers 3. Driving schools 4. The vehicle used for transportation of Goods
2	Membership of club, health and fitness center
3	Travel benefits extended to employees on vacation such as Leave or home travel concession
4	Rent a cab, life insurance, and health insurance except under two cases When the government makes mandatory for an employer
5	Goods or services or both used for personal consumption
6	Works contract services when supplied for construction of immovable property
7	ITC under Composition levy
8	ITC on goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples
9	ITC on goods or services received by Real Estate Developer
10	ITC in case of Nonresident taxable Person
11	ITC in case of Food and beverages, outdoor catering, health services etc.
12	ITC in case of willful fraud