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Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 15/2017-Central Tax (Rate)

New Delhi, the 28th June, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council hereby notifies that no refund of unutilised input tax credit shall be allowed under sub-section (3) of section 54 of the said Central Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Central Goods and Services Tax Act.

2. This notification shall come into force with effect from the 1st day of July, 2017.

IndiaCode

[F. No.334/1/2017 -TRU]

(Ruchi Bisht)
Under Secretary to the Government of India