

To notify the supplies not eligible for refund of unutilised ITC under UTGST Act

Notification No: 15/2017-UTR

Classification: Refund

Date: 28-06-2017

G.S.R.....(E).- In exercise of the powers conferred by clause (xiv) of section 21 of the Union Territory Goods and Services Tax, 2017 (14 of 2017), read with 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 clause (xiv) of section 21 of the said Union Territory Goods and Services Tax Act, read with 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, 2017.

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