

**Seeks to amend notification no. 5/2017- integrated tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding restriction of refund on corduroy fabrics.**

**Notification No: 29/2017-UTR**

**Classification: Refund**

**Date: 22-09-2017**

**G.S.R. (E).**- In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) the Central Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), [No.5/2017-Union Territory Tax \(Rate\), dated the 28th June, 2017](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 714(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, after S. No. 6 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

|     |      |                    |
|-----|------|--------------------|
| “6A | 5801 | Corduroy fabrics.” |
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**Note:** - The principal [notification No.5/2017-Union Territory Tax \(Rate\), dated the 28th June, 2017](#) was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 714(E), dated the 28th June, 2017.