

Amend notification no. 5/2017- Integrated tax(rate) dated 28.06.2017 to give effect to gst council decisions regarding restriction of ITC on certain fabrics**Notification No: 46/2017-ITR****Classification: Refund****Date: 14-11-2017**

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 20 of the Integrated Goods and Services Tax Act, 2017 (13 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- Integrated 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. 670(E), dated the 28th June, 2017, namely:-

In the said notification, in the **TABLE, for Sl. No. 6A** and the entries relating thereto, the following entries shall be substituted, namely: -

“6A	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
6B	5801	Corduroy fabrics
6C	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)”.

2. This notification shall **come into force with effect from the 15th day of November, 2017.**

Note: - The principal [notification No.5/2017-Integrated 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. 670(E), dated the 28th June, 2017 and last amended vide [notification No. 29/2017-Integrated Tax \(Rate\) dated 22nd September, 2017](#) published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1194(E), dated the 22nd September, 2017.