

**Disclaimer:** This updated version of the notification as amended upto 1<sup>st</sup> January, 2019 has been prepared for convenience and easy reference of the trade and business and has no legal binding or force. Notifications as published in the official Gazette of Government of India have the force of law.

[Updated version of the Notification No. 15/2017-Central Tax (Rate)  
dated the 28<sup>th</sup> June, 2017 as amended upto 1<sup>st</sup> January, 2019]

Government of India  
Ministry of Finance  
(Department of Revenue)

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

New Delhi, the 28<sup>th</sup> 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 1<sup>st</sup> day of July, 2017.

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

(Ruchi Bisht)

Under Secretary to the Government of India