

**Government of Chhattisgarh**  
**Commercial Tax Department**  
**Mantralaya, Mahanadi Bhawan, Naya Raipur**

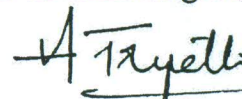
Notification No. 15/2017–StateTax (Rate)

Naya Raipur, dated : 28.06.2017

No. F-10- 43 /2017/CT/V (83) - In exercise of the powers conferred by sub-section (3) of section 54 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017), the State 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 Chhattisgarh Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Chhattisgarh Goods and Services Tax Act, 2017.

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

By order and in the name of the  
Governor of Chhattisgarh,



(A.P. Tripathi)  
Special Secretary