

NOTIFICATION
FINANCE DEPARTMENT.
Sachivalaya, Gandhinagar.
Notification No. 15/2017-State Tax(Rate)
Dated the 30th June, 2017.

Gujarat Goods and Services Tax Act, 2017. No. (GHN-45)GST-2017/S.54(3)(2)-TH:- In exercise of the powers conferred by sub-section (3) of section 54 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, 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 Gujarat Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Gujarat Goods and Services Tax Act.

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

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

C J Mecwan
Joint Secretary to Government.