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**GOVERNMENT OF PUDUCHERRY**  
(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Refund of unutilised input tax credit - Notification – Order – Issued.

**COMMERCIAL TAXES SECRETARIAT**

G.O. Ms.No. 15/2017 - Puducherry GST (Rate)

Puducherry, dated

29 JUN 2017

**ORDER:**

The following notification shall be published in the Official Gazette of the Government of Puducherry.

**NOTIFICATION**

In exercise of the powers conferred by sub-section (3) of section 54 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017), the Lieutenant-Governor, Puducherry, 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 Puducherry Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Puducherry Goods and Services Tax Act.

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

(By order of the Lieutenant-Governor)



**(Dr. V. CANDAVELOU, I.A.S.)**  
Commissioner-cum-Secretary  
1/5 to Government (Finance)

To

The Director of Stationery & Printing, Puducherry.

*with the request to publish in the Extraordinary Gazette and send 150 copies to this department for reference and record.*

Copy to: The Commissioner (CT), Commercial Taxes Department, Puducherry.