GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 29th June, 2017

No.FTX.56/2017/28.- In exercise of the powers conferred by sub-section (3) of section 54 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Governor of Assam, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is hereby pleased to notify that no refund of unutilised input tax credit shall be allowed under sub-section (3) of section 54 of the said Assam Goods and Services Tax Act, 2017, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Assam Goods and Services Tax Act.

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

V. B. PYARELAL,
Additional Chief Secretary to the Government of Assam,
Finance Department.