

FINANCE DEPARTMENT

Madam Cama Road, Hutatma Rajguru Chowk, Mantralaya,
Mumbai 400 032, Dated the 29th June 2017.

NOTIFICATION

Notification No. 15/2017-State Tax (Rate)

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1017/C.R. 103 (14) / Taxation- 1.-In exercise of the powers conferred by sub-section (3) of section 54 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017) (hereinafter referred to as the "said Act"), the Government of Maharashtra, 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 Act in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the said 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 Maharashtra,

R. D. BHAGAT,

Deputy Secretary to Government.