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

In exercise of the powers conferred by sub-section (3) of section 54 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 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 Tripura State Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Tripura State and Services Tax Act.

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

By order of the Governor,

(M. Nagaraju)
Principal Secretary,
Government of Tripura,
Finance Department