GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
REVENUE

NOTIFICATION

No. 1139-F.T. Dated Howrah, the 28th day of June, 2017

No. 15/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of section 54 of the West Bengal Goods and Services Tax Ordinance, 2017 (West Ben. Ord. No. II of 2017), the Governor, on the recommendations of the Council, is pleased hereby to notify that no refund of unutilised input tax credit shall be allowed under sub-section (3) of section 54 of the said West Bengal Goods and Services Tax Ordinance, 2017, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the West Bengal Goods and Services Tax Ordinance, 2017.

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

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,
Joint Secretary to the Government of West Bengal.