

Disclaimer: This updated version of the notification as amended upto 25th January, 2018 has been prepared for convenience and easy reference of the trade and business and has no legal binding or force. Notifications as published in the official Gazette of Government of India have the force of law.

[Updated version of the Notification No. 15/2017-Union Territory Tax (Rate)
dated the 28th June, 2017 as amended upto 25th January, 2018]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 15/2017-Union Territory Tax (Rate)

New Delhi, the 28th June, 2017

G.S.R.....(E).- In exercise of the powers conferred by clause (xiv) of section 21 of the Union Territory Goods and Services Tax, 2017 (14 of 2017), read with sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council hereby notifies that no refund of unutilised input tax credit shall be allowed under clause (xiv) of section 21 of the said Union Territory Goods and Services Tax Act, read with sub-section (3) of section 54 of the said Central Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Central Goods and Services Tax Act, 2017.

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

[F. No.334/1/2017 -TRU]

(Ruchi Bisht)

Under Secretary to the Government of India