



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. LVIII]

FRIDAY, JUNE 30, 2017/ASADHA 9, 1939

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

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

Sachivalaya, Gandhinagar, 30th June, 2017.

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No. (GHN-45)GST-2017/S.54(3)(2)-TH:- In exercise of the powers conferred by sub-section (3) of section 54 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, 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 Gujarat Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Gujarat Goods and Services Tax 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 Gujarat,

C. J. MECWAN,
Joint Secretary to Government.

IV-B-Ex.-278-1

278-1

GOVERNMENT CENTRAL PRESS, GANDHINAGAR.