## [TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY]

## GOVERNMENT OF INDIA MINISTRY OF FINANCE (Department of Revenue)

Notification No.5/2017-Central Tax (Rate)

New Delhi, the 28th June, 2017

G.S.R. (E).- In exercise of the powers conferred by clause (ii) of the proviso to 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 the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, heading, sub-heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, in respect of which no refund of unutilised input tax credit shall be allowed, where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on the output supplies of such goods (other than nil rated or fully exempt supplies).

## **TABLE**

S.	Tariff item,	Description of Goods
No.	heading, sub-	
	heading or	
	Chapter	
(1)	(2)	(3)
1.	5007	Woven fabrics of silk or of silk waste
2.	5111 to 5113	Woven fabrics of wool or of animal hair
3.	5208 to 5212	Woven fabrics of cotton
4.	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn
5.	5407, 5408	Woven fabrics of manmade textile materials
6.	5512 to 5516	Woven fabrics of manmade staple fibres
7.	60	Knitted or crocheted fabrics [All goods]
8.	8601	Rail locomotives powered from an external source of electricity or by
		electric accumulators
9.	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric
		locomotives, Steam locomotives and tenders thereof
10.	8603	Self-propelled railway or tramway coaches, vans and trucks, other
		than those of heading 8604
11.	8604	Railway or tramway maintenance or service vehicles, whether or not
		self-propelled (for example, workshops, cranes, ballast tampers,
		trackliners, testing coaches and track inspection vehicles)
12.	8605	Railway or tramway passenger coaches, not self-propelled; luggage
		vans, post office coaches and other special purpose railway or
		tramway coaches, not self-propelled (excluding those of heading
		8604)
13.	8606	Railway or tramway goods vans and wagons, not self-propelled

14.	8607	Parts of railway or tramway locomotives or rolling-stock; such as
		Bogies, bissel-bogies, axles and wheels, and parts thereof
15.	8608	Railway or tramway track fixtures and fittings; mechanical (including
		electro-mechanical) signalling, safety or traffic control equipment for
		railways, tramways, roads, inland waterways, parking facilities, port
		installations or airfields; parts of the foregoing

## Explanation. –

- (1) In this Table, "tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
- 2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017.

[F.No.354/117/2017-TRU]

(Mohit Tewari) Under Secretary to the Government of India