



**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

No.15/2017-State Tax (Rate)

Date: 30.06.2017

**NOTIFICATION**

In exercise of the powers conferred by sub-section (3) of section 54 of the Sikkim Goods and Services Tax Act, 2017 (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 Sikkim Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Sikkim Goods and Services Tax Act.

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

M.G.Kiran  
Principal Secretary  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II