

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

In exercise of the powers conferred by sub-section (3) of section 54 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 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 Telangana Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Telangana Goods and Services Tax Act.

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