

NOTIFICATION

New Delhi, the 28th June, 2017

No. 11/2017-Integrated Tax (Rate)

G.S.R. 686(E).—In exercise of the powers conferred by clause (i) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (2) of Section 7 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the Central Government or State Government or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution.”

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 Secy.

अधिसूचना

नई दिल्ली, 28 जून, 2017

सं. 12/2017-एकीकृत कर (दर)

सा.का.नि. 687(अ).—केंद्रीय सरकार, केंद्रीय माल और सेवाकर अधिनियम, 2017 (2017 का 12) की धारा 54 की उप-धारा (3) के साथ पठित, एकीकृत माल और सेवाकर अधिनियम, 2017 (2017 का 13) की धारा 20 की उपधारा (xiii) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर अधिसूचित करती है कि एकीकृत माल और सेवाकर अधिनियम, 2017 की धारा 20 की उपधारा (xiii) के अधीन अनुपयोजित इनपुट कर प्रत्यय के प्रतिदाय को केंद्रीय माल और सेवाकर अधिनियम की अनुसूची 2 की मद 5 की उपमद (ख) में विनिर्दिष्ट सेवा की पूर्ति की दशा में अनुज्ञात नहीं किया जाएगा।

2. यह अधिसूचना 1 जुलाई, 2017 से प्रवृत्त होगी।

[फा. सं. 334/1/2017-टी.आर.यू]

रुचि बिष्ट, अवर सचिव

NOTIFICATION

New Delhi, the 28th June, 2017

No. 12/2017-Integrated Tax (Rate)

G.S.R. 687(E).—In exercise of the powers conferred by clause (xiii) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 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 (xiii) of section 20 of the said Integrated 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 Secy.