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Government of Kerala  
2017



Regn. No. KERBIL/2012/45073  
dated 5-9-2012 with RNI  
Reg. No. KL/TV(N)/634/2015-17

**കേരള ഗസറ്റ്**  
**KERALA GAZETTE**

**അസാധാരണ**  
**EXTRAORDINARY**

**ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്**  
**PUBLISHED BY AUTHORITY**

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വാല്യം 6 } Vol. VI }	തിരുവനന്തപുരം, വെള്ളി Thiruvananthapuram, Friday	2017 ജൂൺ 30 30th June 2017	നമ്പർ } No. } <b>1364</b>
		1192 മിഥുനം 16 16th Mithunam 1192	
		1939 ആഷാഢം 9 9th Ashadha 1939	

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GOVERNMENT OF KERALA

**Taxes (B) Department**

NOTIFICATION

G. O. (P) No. 76/2017/TD.

*30th June, 2017*  
*Dated, Thiruvananthapuram, 16th Mithunam, 1192*  
*9th Ashadha, 1939.*

**S. R. O. No. 374/2017.**—In exercise of the powers conferred by sub-section (3) of section 54 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017), the Government of Kerala, 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 Ordinance, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Kerala Goods and Services Tax Ordinance, 2017.

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

By order of the Governor,

MINHAJ ALAM,  
*Secretary to Government.*

### **Explanatory Note**

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government of Kerala has decided to notify that no refund of unutilised input tax credit shall be allowed under sub-section (3) of section 54 of the Kerala Goods and Services Tax Ordinance, 2017 in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017).

The notification is intended to achieve the above object.