

[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. No. | Tariff item, heading, sub-heading or Chapter | Description of Goods |
|---------------|---|--|
| (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 |

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| 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 1st day of July, 2017.

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

(Mohit Tewari)
Under Secretary to the Government of India