
In the said notification, in the opening paragraph, the following proviso shall be inserted, namely,

"Provided that,-

(i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and

(ii) in respect of said goods, any unutilised input tax credit lying in balance, after payment of tax for and up to the month of July, 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse."

2. This notification shall come into force on the 27th July, 2018.

[No.24928—FIN-CT1-TAX- 0043/2017]

By order of the Governor

Sarangajit Rout

Under Secretary to Government