

**NOTIFICATION NO. 5/2017-INTEGRATED TAX (RATE), DATED 28-6-2017
[UPDATED]**

[As amended by Notification No. 29/2017-Integrated Tax (Rate), dated 22-9-2017, Notification No. 46/2017- Integrated Tax (Rate), dated 14-11-2017, Notification No. 21/2018- Integrated Tax (Rate), dated 26-7-2018, Notification No. 9/2022- Integrated Tax (Rate), dated 13-7-2022 and Notification No. 23/2023- Integrated Tax (Rate), dated 19-10-2023]

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), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 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):

¹[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 ²[serial numbers 1AA], 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and*
- (ii) *in respect of said goods, the accumulated input tax credit lying unutilised in balance, after payment of tax for and upto the month of July 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse.]*

TABLE

S. No.	Tariff item, heading, sub- heading or Chapter	Description of Goods
(1)	(2)	(3)
³ [1A.	1507	<i>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</i>
1B.	1508	<i>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</i>
1C.	1509	<i>Olive oil and its fractions, whether or not refined, but not chemically modified.</i>

¹ Inserted by Notification No. 21/2018-Integrated Tax (Rate), dated 26-7-2018, w.e.f. 26-7-2018.

² Substituted for "serial numbers 1" by the Notification No. 9/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

³ Inserted by Notification No. 9/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.

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<i>ID</i>	<i>1510</i>	<i>Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509.</i>
<i>IE.</i>	<i>1511</i>	<i>Palm oil and its fractions, whether or not refined, but not chemically modified</i>
<i>IF.</i>	<i>1512</i>	<i>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified</i>
<i>IG.</i>	<i>1513</i>	<i>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified</i>
<i>IH.</i>	<i>1514</i>	<i>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified</i>
<i>II.</i>	<i>1515</i>	<i>Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified</i>
<i>IJ.</i>	<i>1516</i>	<i>Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter esterified, re-esterified or elaidinised, whether or not refined, but not further prepared</i>
<i>IK.</i>	<i>1517</i>	<i>Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516</i>
<i>IL.</i>	<i>1518</i>	<i>Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516</i>
<i>IM.</i>	<i>2701</i>	<i>Coal; briquettes, ovoids and similar solid fuels manufactured from coal</i>
<i>IN.</i>	<i>2702</i>	<i>Lignite, whether or not agglomerated, excluding jet</i>
<i>IO.</i>	<i>2703</i>	<i>Peat (including peat litter), whether or not agglomerated]</i>
⁴ [<i>IAA.</i>]	<i>5007</i>	<i>Woven fabrics of silk or of silk waste</i>
<i>2.</i>	<i>5111 to 5113</i>	<i>Woven fabrics of wool or of animal hair</i>
<i>3.</i>	<i>5208 to 5212</i>	<i>Woven fabrics of cotton</i>
<i>4.</i>	<i>5309 to 5311</i>	<i>Woven fabrics of other vegetable textile fibres, paper yarn</i>
<i>5.</i>	<i>5407, 5408</i>	<i>Woven fabrics of manmade textile materials</i>
<i>6.</i>	<i>5512 to 5516</i>	<i>Woven fabrics of manmade staple fibres</i>

⁴ *S.No. 1 re-numbered as S. No. 1AA by the Notification No. 9/2022-Integrated Tax (Rate), dated 13-7-2022, w.e.f. 18-7-2022.*

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⁵ [6A.	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
⁶ [6AA.	5605	<i>Imitation zari thread or yarn made out of Metallised polyester film /plastic film;</i> Explanation: <i>This entry shall apply for refund of input tax credit only on polyester film /plastic film]</i>
6B.	5801	Corduroy fabrics
6C.	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)]
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
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

⁵ Sl. Nos. 6A to 6C substituted for Sl. No. 6A by Notification No. 46/2017-Integrated Tax (Rate), dated 14-11-2017, w.e.f. 15-11-2017. Earlier, Sl. No. 6A was inserted by Notification No. 29/2017-Integrated Tax (Rate), dated 22-9-2017, w.e.f. 22-9-2017.

⁶ Inserted by Notification No. 23/2023-Integrated Tax (Rate), dated 19-10-2023, w.e.f. 20-10-2023.

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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.