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Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 10/2017 – Union Territory Tax

New Delhi, the 30th June, 2017
9 Ashadha, Saka 1939

G.S.R.….(E).- In pursuance of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of Goods and Services Tax Council, hereby fixes the rate of interest per annum for the purposes of the sections as specified in column (2) of the Table below as mentioned in the corresponding entry in column (3) of the said Table, namely:-

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Table

Serial Number	Section	Rate of interest
(1)	(2)	(3)
1.	Section 21 of the Union Territory Goods and Services Tax Act, 2017 read with sub-section (1) of section 50 of the Central Goods and Services Tax Act, 2017.	18 per cent.
2.	Section 21 of the Union Territory Goods and Services Tax Act, 2017 read with sub-section (3) of section 50 of the Central Goods and Services Tax Act, 2017.	24 per cent.
3.	Section 21 of the Union Territory Goods and Services Tax Act, 2017 read with sub-section (12) of section 54 of the Central Goods and Services Tax Act, 2017.	6 per cent.
4.	Section 21 of the Union Territory Goods and Services Tax Act, 2017 read with section 56 of the Central Goods and Services Tax Act, 2017.	6 per cent.
5.	Section 21 of the Union Territory Goods and Services Tax Act, 2017 read with Proviso to section 56 of the Central Goods and Services Tax Act, 2017.	9 per cent.

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

[F. No. S-31011/25/2017-ST-I-DOR]

(S.R.MEENA)
Under Secretary to the Government of India

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