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Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

Notification No. 6/2017 – Integrated Tax

New Delhi, the 28th June, 2017
7 Ashadha, 1939 Saka

G.S.R.….(E).- In exercise of the powers conferred by section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the 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.

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Table

Serial Number	Section	Rate of interest (in per cent)
(1)	(2)	(3)
1.	Section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (1) of section 50 of the Central Goods and Services Tax Act, 2017	18
2.	section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (3) of section 50 of the Central Goods and Services Tax Act, 2017	24
3.	section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (12) of section 54 of the Central Goods and Services Tax Act, 2017	6
4.	section 20 of the Integrated Goods and Services Tax Act, 2017 read with section 56 of the Central Goods and Services Tax Act, 2017	6
5.	section 20 of the Integrated Goods and Services Tax Act, 2017 read with proviso to section 56 of the Central Goods and Services Tax Act, 2017	9

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

[F. No.349/72/2017-GST]

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India