



# The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

## GST & Indirect Taxes Committee



### NOTIFICATION NO. 10/2017-UNION TERRITORY TAX [G.S.R. 747(E)], DATED 30-6-2017

[AS AMENDED BY NOTIFICATION NO. 1/2020-UNION TERRITORY TAX, DATED 8-4-2020, NOTIFICATION NO. 2/2020 - UNION TERRITORY TAX, DATED 24-6-2020, NOTIFICATION NO. 1/2021 - UNION TERRITORY TAX, DATED 1-5-2021, NOTIFICATION NO. 2/2021 - UNION TERRITORY TAX, DATED 1-6-2021 AND FINANCE ACT, 2022, DATED 30-3-2022]

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:—

TABLE

Sl. No. (1)	Section (2)	Rate of interest (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.	<sup>1</sup> [18 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

<sup>2</sup>[Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2)

<sup>1</sup> Substituted for "24 per cent" by Eighth Schedule of Finance Act, 2022, w.r.e.f. 1-7-2017.

<sup>2</sup> Proviso substituted by Notification No. 2/2020 - Union Territory Tax, Dated 24-6-2020, w.e.f. 24-6-2020. Prior to its substitution said proviso as inserted by Notification No. 1/2020-Union Territory Tax, dated 8-4-2020, w.r.e.f. 20-3-2020, read as under: "Provided that, the rate of interest per annum shall be as specified in column (3) of the Table given below, for the class of registered persons, mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in FORM GSTR-3B, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, but furnish the said return according to the condition mentioned in the corresponding entry in column (5) of the said Table, namely:-

Table

S. No. (1)	Class of registered persons (2)	Rate of interest (3)	Tax period (4)	Condition (5)
1	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter	February, 2020, March 2020, April, 2020	If return in FORM GSTR-3B is furnished on or before the 24th day of June, 2020

of the said Table, who are <sup>3</sup>[liable to pay tax but fail to do so] for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:--

**Table**

<b>S.No. (1)</b>	<b>Class of registered persons (2)</b>	<b>Rate of interest (3)</b>	<b><sup>4</sup>[Month/Quarter] (4)</b>
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter till 24 <sup>th</sup> day of June, 2020	February, 2020, March 2020, April, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	Nil till the 30 <sup>th</sup> day of June, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	February, 2020
Nil till the 3 <sup>rd</sup> day of July, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020		March, 2020	
Nil till the 6 <sup>th</sup> day of July, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020		April, 2020	
Nil till the 12 <sup>th</sup> day of September, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020		May, 2020	
Nil till the 23 <sup>rd</sup> day of September, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020		June, 2020	
Nil till the 27 <sup>th</sup> day of September, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020		July, 2020	
3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States	Nil till the 30 <sup>th</sup> day of June, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	February, 2020

2	<i>Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year</i>	Nil	February, 2020, March, 2020	<i>If return in FORM GSTR-3B is furnished on or before the 29th day of June, 2020</i>
April, 2020			<i>If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020</i>	
3.	<i>Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year</i>	Nil	February, 2020	<i>If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020</i>
March, 2020			<i>If return in FORM GSTR-3B is furnished on or before the 3rd day of July, 2020</i>	
April, 2020			<i>If return in FORM GSTR-3B is furnished on or before the 6th day of July, 2020."</i>	

<sup>3</sup> Substituted for "required to furnish the returns in FORM GSTR-3B but fail to furnish the said return along with payment of tax" by Notification No. 2/2021 - Union Territory Tax, dated 1-6-2021, w.r.e.f. 18-5-2021.

<sup>4</sup> Substituted for "Tax period" by Notification No. 2/2021 - Union Territory Tax, dated 1-6-2021, w.r.e.f. 18-5-2021.

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	of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	Nil till the 5 <sup>th</sup> day of July, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	March, 2020
		Nil till the 9 <sup>th</sup> day of July, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	April, 2020
		Nil till the 15 <sup>th</sup> day of September, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	May, 2020
		Nil till the 25 <sup>th</sup> day of September, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	June, 2020
		Nil till the 29 <sup>th</sup> day of September, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020	July, 2020.]
<sup>5</sup> [4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021 and May, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021

*5 Substituted by Notification No. 2/2021 - Union Territory Tax, dated 1-6-2021, w.r.e.f. 18-5-2021. Prior to its substitution serial nos. 4 to 7 as inserted by Notification No. 1/2021 - Union Territory Tax, dated 1-5-2021, w.r.e.f. 18-4-2021, read as under:*

"4.	<i>Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year</i>	<i>9 per cent for the first 15 days from the due date and 18 per cent thereafter</i>	<i>March, 2021, April, 2021</i>
5.	<i>Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39</i>	<i>Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter</i>	<i>March, 2021, April, 2021</i>
6.	<i>Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39</i>	<i>Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter</i>	<i>March, 2021, April, 2021</i>
7.	<i>Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39</i>	<i>Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter</i>	<i>Quarter ending March, 2021."</i>

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		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	Quarter ending March, 2021.]

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