



**NOTIFICATION NO. 13/2017-CENTRAL TAX [G.S.R. 661 (E)], DATED 28-6-2017
[UPDATED]**

[As Amended by Notification No. 31/2020-Central Tax, dated 3-4-2020, Notification No. 51/2020-Central Tax, dated 24-6-2020, Notification No. 8/2021-Central Tax, dated 1-5-2021, Notification No. 18/2021-Central Tax, dated 1-6-2021 and Finance Act, 2022, dated 30-3-2022]

In exercise of the powers conferred by 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.

TABLE

| Serial Number | Section | Rate of interest (in per cent) |
|----------------------|--------------------------------|---------------------------------------|
| (1) | (2) | (3) |
| 1. | Sub-section (1) of section 50 | 18 |
| 2. | sub-section (3) of section 50 | ¹ [18] |
| 3. | sub-section (12) of section 54 | 6 |
| 4. | section 56 | 6 |
| 5. | proviso to section 56 | 9 |

²[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

1 Substituted for "24" by Sixth Schedule of Finance Act, 2022, w.r.e.f. 1-7-2017.

2 Proviso substituted by Notification No. 51/2020 - Central Tax, Dated 24-6-2020, w.e.f. 24-6-2020. Prior to its substitution said proviso as inserted by Notification No. 31/2020-Central Tax, Dated 3-4-2020, w.r.e.f. 20-03-2020, 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

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

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corresponding entry in column (2) of the said Table, who are ³[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

| S.No. (1) | Class of registered persons (2) | Rate of interest (3) | ⁴[Month/Quarter] (4) |
|----------------------------|--|---|--|
| 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 24th 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 | Nil till the 30th day of June, 2020, and 9 per cent thereafter till the 30th day of September, 2020 | February, 2020 |
| | | Nil till the 3rd day of July, 2020, and 9 per cent thereafter till the 30th day of September, | March, 2020 |

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

3 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. 18/2021 - Central Tax, dated 1-6-2021, w.r.e.f. 18-5-2021.

4 Substituted for "Tax period" by Notification No. 18/2021 - Central Tax, dated 1-6-2021, w.r.e.f. 18-5-2021.

| | | | |
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| | <i>and Lakshadweep</i> | 2020 | |
| | | <i>Nil till the 6th day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020</i> | <i>April, 2020</i> |
| | | <i>Nil till the 12th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020</i> | <i>May, 2020</i> |
| | | <i>Nil till the 23rd day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020</i> | <i>June, 2020</i> |
| | | <i>Nil till the 27th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020</i> | <i>July, 2020</i> |
| 3. | <i>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 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</i> | <i>Nil till the 30th day of June, 2020, and 9 per cent thereafter till the 30th day of September, 2020</i> | <i>February, 2020</i> |
| | | <i>Nil till the 5th day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020</i> | <i>March, 2020</i> |
| | | <i>Nil till the 9th day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020</i> | <i>April, 2020</i> |
| | | <i>Nil till the 15th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020</i> | <i>May, 2020</i> |
| | | <i>Nil till the 25th day of September, 2020, and 9 per cent thereafter till</i> | <i>June, 2020</i> |

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|------------------|---|--|--|
| | | the 30th day of September, 2020 | |
| | | Nil till the 29th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020 | July, 2020.] |
| ⁵ [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 |
| | | 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 | Nil for the first 15 days from the due date, 9 per | March, 2021 |

5 Substituted by Notification No. 18/2021 - Central 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. 8/2021 - Central Tax, dated 1-5-2021, w.r.e.f. 18-4-2021, read as under:

| | | | |
|-----|--|--|------------------------------|
| "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 |
| 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 15 days, and 18 per cent thereafter | March, 2021, April, 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 15 days, and 18 per cent thereafter | March, 2021, April, 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 15 days, and 18 per cent thereafter | Quarter ending March, 2021." |

| | | | |
|---|--|---|-------------------------------------|
| | <i>year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39</i> | <i>cent for the next 45 days, and 18 per cent thereafter</i> | |
| <i>Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter</i> | | <i>April, 2021</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>May, 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 45 days, and 18 per cent thereafter</i> | <i>Quarter ending March, 2021.]</i> |

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