

Seeks to provide relief by lowering of interest rate for a prescribed time for tax periods from February, 2020 to July, 2020.

Notification No: 2/2020-UT Classification: Rates Date: 24-06-2020

G.S.R (E).— In exercise of the powers conferred by section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-section (1) of section 50 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of India in the Ministry of Finance (Department of Revenue), Notification No. 10/2017 – Union Territory Tax, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 747(E), dated the 30th June, 2017, namely:–

In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely: –

"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) 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, namely:--

Table

S. No. (1)	Class of registered persons	Rate of interest (3)	Tax period
	(2)		(4)
1.	year	days from the due date, and 9	February, 2020, March 2020, April, 2020



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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 Nit till the 30 th day of September, 2020 Nit till the 6 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020 Nit till the 12 th day of September, 2020 Nit till the 12 th day of September, 2020 Nit till the 30 th day of September, 2020 Nit till the 30 th day of September, 2020 Nit till the 30 th day of September, 2020 Nit till the 30 th day of September, 2020 Nit till the 23 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020 Nit till the 23 th day of September, 2020 Nit till the 23 th day of September, 2020 Nit till the 23 th day of September, 2020 Nit till the 23 th day of September, 2020 Nit till the 23 th day of September, 2020 Nit till the 200 Nit till the 21 th day of September, 2020 Nit till the 22 th day of September, 2020 Nit till the 200	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year,	Nil till the 30 th day of	
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cent thereafter			
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till the 20 th			
		till the 30 th	
day of			
September,			
2020		2020	



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3.	Taxpayers having an aggregate turnover of up to	Nil till the	February,
	rupees 5 crores in the preceding financial year,	30 th day of	2020
	whose principal place of business is in the States	June,	
	of Himachal Pradesh, Punjab, Uttarakhand,	2020, and	
	Haryana, Rajasthan, Uttar Pradesh, Bihar,	9 per cent	
	Sikkim, Arunachal Pradesh, Nagaland, Manipur,	thereafter	
	Mizoram, Tripura, Meghalaya, Assam, West	till the 30 th	
	Bengal, Jharkhand or Odisha or the Union	day of	
	territories of Jammu and Kashmir, Ladakh,	September,	
	Chandigarh and Delhi	2020	
		Nil till the	March, 2020
		5 th day of	·
		July, 2020,	
		and 9 per	
		cent	
		thereafter	
		till the 30 th	
		day of	
		September,	
		2020	
			April, 2020
		9 th day of	ipin, 2020
		July, 2020,	
		and 9 per	
		cent	
		thereafter	
		till the 30 th	
		day of	
		September,	
		2020	
		Nil till the	May 2020
		15 th day of	1,14, 2020
		September,	
		2020, and	
		9 per cent	
		thereafter	
		till the 30 th	
		day of	
		September,	
		2020	
		Nil till the	June, 2020
		25 th day of	
		September,	
		2020, and	
		9 per cent	
		thereafter	
		till the 30 th	
		day of	
		September,	
		2020	

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Nil till the July, 2020.".
29 th day of
September,
2020, and
9 per cent
thereafter
till the 30 th
day of
September,
2020

Note: The principal <u>notification number 10/2017</u> – Union Territory Tax, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.747(E), dated the 30th June, 2017 and was last amended *vide* <u>notification number 01/2020</u> – Union Territory Tax, dated the 8th April, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 243(E), dated the 8th April, 2020.