

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 02/2020 – Union Territory Tax

New Delhi, the 24th June, 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), 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 (2)	Rate of interest (3)	Tax period (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	February, 2020, March

		thereafter till 24 th day of June, 2020	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 th day of June, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	February, 2020
Nil till the 3 rd day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020		March, 2020	
Nil till the 6 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020		April, 2020	
Nil till the 12 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020		May, 2020	
Nil till the 23 rd day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020		June, 2020	
Nil till the 27 th day of September, 2020,		July, 2020	

		and 9 per cent thereafter till the 30 th day of September, 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 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 30 th day of June, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	February, 2020
Nil till the 5 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020		March, 2020	
Nil till the 9 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020		April, 2020	
Nil till the 15 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020		May, 2020	
Nil till the 25 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020		June, 2020	

		Nil till the 29 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	July, 2020.”.
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[F. No. CBEC-20/06/09/2019-GST]

(Pramod Kumar)
Director, Government of India

Note: The principal notification number 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 and was last amended *vide* notification number 01/2020 – 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.