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SECTION 3, SUB-SECTION (i)]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
NOTIFICATION
No. 13/2016-Service Tax**

New Delhi, the 1st March, 2016

G.S.R. ___ (E).- In exercise of the powers conferred by section 75 of the Finance Act, 1994 (32 of 1994) and in supersession of the notification No. 12/2014-Service Tax, dated the 11th July, 2014, published in the Gazette of India, Extraordinary, *vide* number G.S.R. 482 (E), dated the 11th July, 2014, except as respects things done or omitted to be done before such supersession, the Central Government hereby, for delayed payment of any amount as service tax in the situation mentioned in column (2) of the Table below, fixes the rate of simple interest per annum mentioned in the corresponding entry in the column (3) of the said Table:-

Serial Number	Situation	Rate of simple interest
(1)	(2)	(3)
1.	Collection of any amount as service tax but failing to pay the amount so collected to the credit of the Central Government on or before the date on which such payment becomes due.	24 per cent.
2.	Other than in situations covered under serial number 1 above.	15 per cent.

2. This notification shall come into force on the day the Finance Bill, 2016 receives the assent of the President.

[F. No. 334/8/2016-TRU]

(K. Kalimuthu)
Under Secretary to the Government of India