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SECTION 3, SUB-SECTION (i)]

Government of India  
Ministry of Finance  
(Department of Revenue)

New Delhi, the 11th July, 2014

**Notification**

**No. 12/2014 - Service Tax**

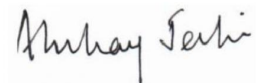
G.S.R.\_\_\_\_ (E).- In exercise of the powers conferred by section 75 of the Finance Act, 1994 (32 of 1994) and in supersession of the notification No.26/2004-Service Tax, dated 10<sup>th</sup> September, 2004, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.601 (E), dated the 10<sup>th</sup> September, 2004, except as respects things done or omitted to be done before such supersession, the Central Government hereby, for the purpose of the said section, fixes the following rates of simple interest per annum for delayed payment of service tax , as given in table below :-

Table

Sl.No.	Period of delay	Rate of simple interest
(1)	(2)	(3)
1.	Up to six months	18 per cent.
2.	More than six months and up to one year	18 per cent. for the first six months of delay and 24 per cent. for the delay beyond six months.
3.	More than one year	18 per cent. for the first six months of delay; 24 per cent. for the period beyond six months up to one year and 30 per cent. for any delay beyond one year.

2. This notification shall come into force on the 1<sup>st</sup> day of October, 2014.

[F. No. 334 /15/2014 -TRU]



(Akshay Joshi)

Under Secretary to the Government of India