SL No	Section		Rate of interest
1	Section 20 of IGST act 2017read with sub-Section(1) of Section 50 of the Central Goods and Services Tax Act, 2017	Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council	18%
2	Section 20 of IGST act 2017read with sub-Section(3) of Section 50 of the Central Goods and Services Tax Act, 2017	taxable person who makes an undue or excess claim of input tax credit under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such rate not exceeding twenty-four per cent., as may be notified by the Government on the recommendations of the Council	24%
3	Section 20 IGST act 2017read with sub-Section(12) of Section54 of the Central Goods and Services Tax Act, 2017	Where a refund is withheld under sub-section (11), the taxable person shall, notwithstanding anything contained in section 56, be entitled to interest at such rate not exceeding six per cent. as may be notified on the	6%

		recommendations of the Council, if as a result of the appeal or further proceedings he becomes entitled to refund.	
4	Section20 IGST act 2017 read with Section56 of the Central Goods and Services Tax Act, 2017	If any tax ordered to be refunded under sub-section (5) of section 54 to any applicant is not refunded within sixty days from the date of receipt of application under subsection (1) of that section, interest at such rate not exceeding six per cent. as may be specified in the notification issued by the Government on the recommendations of the Council shall be payable in respect of such refund from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax:	6%
5	Section20 IGST act 2017 read with proviso to Section 56 of the Central Goods and Services Tax Act, 2017	where any claim of refund arises from an order passed by an adjudicating authority or Appellate Authority or Appellate Tribunal or court which has attained finality and the same is not refunded within sixty days from the date of receipt of application filed consequent to such order, interest at such rate not exceeding nine per cent. as may be notified by the Government on the recommendations of the Council shall be payable in respect of such refund from the date immediately after the expiry of sixty days from the date of receipt of application till the date of refund	9%

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