Tax/Duty	Rate of Interest on delayed payment (Per Annum)		Notification No.	Effective from
Service tax (Section 75 of the Finance Act, 1994)	a. Any amount collected as Service tax but not deposited	24%	Notification No. 13/2016-ST dated March 1, 2016	Enactment of Finance Bill, 2016
	b. Others	15%		
Excise Duty (Section 11AA of the Excise Act)	15%		Notification No. 15/2016-CE(NT) dated March 1, 2016	April 1, 2016
Customs (Section 28AA of the Customs Act, 1962)	15%		Notification No. 33/2016-Cus(NT) dated March 1, 2016	April 1, 2016

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