

Source: sooperkanoon.com/act/563317

The Code on Social Security, 2020

Section 101 - Interest payable on delay in payment of cess

If any employer fails to pay any amount of cess payable under section 100 within such time as may be prescribed by the appropriate Government, such employer shall be liable to pay interest at such rate as may be prescribed by the Central Government, on the amount of cess, to be paid, for the period from the date on which such payment is due till such amount is actually paid.