

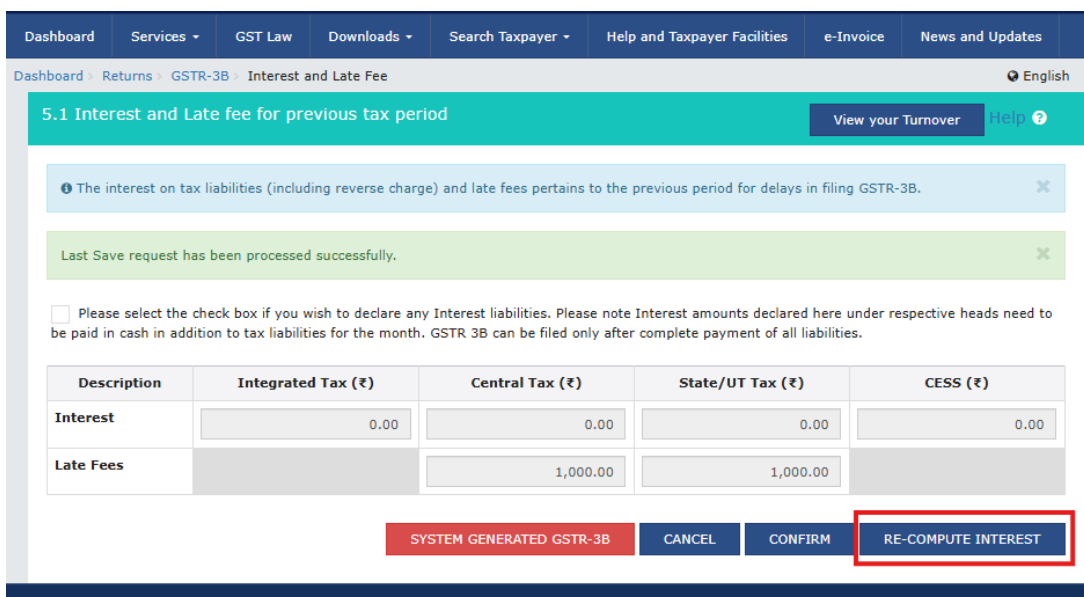
Advisory on Re-Computation of Interest under Table 5.1 of GSTR-3B

1. As a facilitation measure for taxpayers and assisting the taxpayers in doing a correct self-assessment, GST Portal auto-calculates interest on delayed filing of GSTR-3B based on the tax liability discharged and tax liability breakup provided in “*Tax Liability Breakup, As Applicable*” table.
2. This system computed interest is auto-populated and collected in the Table-5.1 of the **subsequent period GSTR-3B**. The facility is similar to the collection of *late fees* for GSTR-3B, which is also calculated after filing of GSTR-3B and collected in subsequent GSTR-3B period.
3. The detailed breakup of interest computation can be verified from the *System Generated GSTR 3B PDF*, which can be accessed through the following navigation path:

Login → Return Dashboard → Select Return Period → GSTR 3B → Prepare Online → System Generated GSTR 3B PDF.

4. Due to some technical glitch for few taxpayers interest for Feb-2026 period appearing in Table 5.1 of March-2026 period may have been calculated incorrectly without providing benefit of the minimum cash balance available in the Electronic Cash Ledger as per the proviso to Rule 88B(1) of the CGST Rules, 2017. In case any taxpayer observes any discrepancy in the system calculated interest, an option to recompute interest is available on GST Portal.

The taxpayer may click on the “**RE-COMPUTE INTEREST**” button provided under Table 5.1 of GSTR 3B. Upon clicking this option, the system recalculates the interest based on the latest and updated parameters available in the system and the revised interest amount will then be reflected in the updated system generated GSTR-3B PDF.



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Dashboard Returns GSTR-3B Interest and Late Fee English

5.1 Interest and Late fee for previous tax period View your Turnover Help ?

The interest on tax liabilities (including reverse charge) and late fees pertains to the previous period for delays in filing GSTR-3B.

Last Save request has been processed successfully.

Please select the check box if you wish to declare any Interest liabilities. Please note Interest amounts declared here under respective heads need to be paid in cash in addition to tax liabilities for the month. GSTR 3B can be filed only after complete payment of all liabilities.

Description	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
Interest	0.00	0.00	0.00	0.00
Late Fees		1,000.00	1,000.00	

SYSTEM GENERATED GSTR-3B CANCEL CONFIRM RE-COMPUTE INTEREST



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5. Taxpayers are advised to refer to the updated *GSTR-3B system generated PDF* for the revised interest values and accordingly, update the interest figures in Table 5.1 by manually editing the already auto-populated values in Table 5.1. The revised interest will also be visible on hover of respective field in Table 5.1 of GSTR-3B. Kindly note that the manually edited interest value shall not be less than the recomputed interest appearing in system generated GSTR-3B pdf.

Thanks,

Team GSTN

Disclaimer – *This advisory has been prepared solely for educational purposes. It is not a legal advice hence, taxpayer must rely on statutory provisions for compliance requirements. For any official or legal purpose, please refer to the applicable GST laws, rules, and notifications.*