

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

## ***Re-Computation of Interest under Table 5.1 of GSTR-3B***

### **1. Background – System-Computed Interest in GSTR-3B**

As a facilitation measure for taxpayers, the GST Portal auto-calculates interest on delayed filing of GSTR-3B based on the tax liability discharged and tax liability breakup provided in the "Tax Liability Breakup, As Applicable" table. This system-computed interest is auto-populated and collected in Table 5.1 of the subsequent period GSTR-3B, similar to the collection of late fees.

The detailed breakup of interest computation can be verified from the System Generated GSTR-3B PDF.

### **Navigation Path to Access System Generated GSTR-3B PDF**

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

### **2. Technical Glitch for Feb-2026 Period**

Due to a technical glitch, for some taxpayers, the interest for the Feb-2026 period appearing in Table 5.1 of the March-2026 period GSTR-3B may have been calculated incorrectly, without providing the benefit of the minimum cash balance available in the Electronic Cash Ledger (ECL), 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 the GST Portal.

### **3. Steps to Re-Compute Interest**

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.

### **4. Updating Interest Figures in Table 5.1**

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. Kindly note that the manually edited interest value shall not be less than the recomputed interest appearing in the system generated GSTR-3B PDF. The revised interest will also be visible on hover of the respective field in Table 5.1 of GSTR-3B.