



GST Advisory on Interest Calculation in GSTR3B



GSTN Advisory on Re-Computation of Interest under Table 5.1 of GSTR-3B dated 16/04/26

- With effect from Jan 2026, GST Portal had introduced auto calculation of interest in monthly filing of Form GSTR 3B. This was implemented with a view to assist tax payers in correct self assessment of interest Liability.
- However, due to technical glitch, interest for Feb 2026 period appearing in Table 5.1 of March 2026 GSTR-3B was computed without considering cash ledger balance. However, this benefit is available as per proviso to Rule 88B(1).
- Vide the said advisory it is clarified that GSTN has provided a functionality of “Re-compute Interest” in Table 5.1.



- Upon clicking this option, the system recalculates the interest based on the latest and updated parameters available in the system.
- Taxpayers may also update the interest figures in Table 5.1 by manually editing the already auto-populated values.
- The revised interest will also be visible on hover of respective field in Table 5.1.
- However, it has been stated that the manually edited interest value shall not be less than the recomputed interest appearing in system generated GSTR-3B PDF

THANK YOU



D-723/ 724, Neelkanth Business Park,
Vidyavihar (West), Mumbai 400086



+91 9152729402 | +91 9152729403 |
+91 8291466022



www.scvora.com

PARTNERS

Subodh Vora

M: +91-9821151467 | E: subodh@scvora.com

Kush Vora

M: +91-9821305187 | E: kush.vora@scvora.com

Bhakti Vora

M: +91-9821362481 | E: bhakti.vora@scvora.com