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25 Interest for delayed payment Interest for delayed payment of tax may not attract in cases where amount of tax deposit in Cash Ledger within stipulated time but could not discharge liability because of technical glitch. The petitioner discharged its total tax liability, partly by paying tax in cash and partly by paying tax through legally availed Input Tax Credit (ITC) while filing return for the period August, 2017. Thereafter, petitioner proposed to furnish GSTR-3B which system accepted, however, though payment of tax liability had been fully made by petitioner, due to system crash, information and details in all columns of this return were shown as zero. The, petitioner immediately informed GST Authorities, however, authorities maintained silence for a considerable period of time and did not provide remedial measures. However, the liability was declared in GSTR 3B return filed for September 2019 but the petitioner received