



Deepali Mehta

GSTN Advisory on Interest Collection and Related Enhancements in GSTR-3B dated 30th January 2026  
Interest Computation Auto-computed on net tax liability & cash ledger balance and will be auto-populated in next GSTR 3B period. Interest = [Net Tax Liability – Minimum cash balance in ECL] \* (No. of days Delayed / 365) \* Applicable interest rate in % Represents only minimum interest payable and is non-editable downward. Thus, interest is payable only when it is auto-populated. Self-assessment for higher interest if applicable. Aligned with Rule 88B of CGST Rules Tax Liability Reporting This table gives Period-wise tax liability. P.....