



Advisory on Interest Collection and Related Enhancements in GSTR-3B It is hereby informed that from January-2026 period onwards, the following enhancement have been made in filing of GSTR-3B: Update in Interest Computation for GSTR-3B From January-2026 tax period onwards, the interest calculation in table 5.1 of GSTR-3B on portal has been enhanced, providing the benefit of the minimum cash balance available in the Electronic Cash Ledger of the taxpayer from the due date of return filing until the date of tax payment (offset) in line with the proviso to Rule 88B (1) of the CGST Rules, 2017. The said change shall be applicable on the delayed returns filed for January 26' tax period for which interest shall be auto-populated in February 26' tax period's GSTR-3B. The revised interest computation formula is mentioned below for better understanding of the taxpayers. Revised Interest Computation Formula Int.....