



As a facilitation measure for taxpayers and assisting the taxpayers in doing a correct self-assessment, GST Portal auto-calculates interest on delayed filing of GSTR-3B based on the tax liability discharged and tax liability breakup provided in “Tax Liability Breakup, As Applicable” table. This system computed interest is auto-populated and collected in the Table-5.1 of the subsequent period GSTR-3B. The facility is similar to the collection of late fees for GSTR-3B, which is also calculated after filing of GSTR-3B and collected in subsequent GSTR-3B period. The detailed breakup of interest computation can be verified from the System Generated GSTR 3B PDF, which can be accessed through the following navigation path: Login ? Return Dashboard ? Select Return Period ? GSTR 3B ? Prepare Onlin.....