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Background Much has been discussed about the levy and demand of interest under the GST law. Reference is always made to section 50 of the Central Goods and Services Tax Act, 2017 ('CGST Act') or the relevant State Goods and Services Tax Act, 2017 ('SGST Act'; the CGST Act, SGST Act and the Integrated Goods and Services Tax Act, 2017 may be collectively referred to as the 'GST law'), which provides for levy of interest under certain circumstances. However, the question is: Will there be a liability for payment of interest on all demands raised by tax authorities under GST law? Under which provisions of the GST law can the interest be levied? Provisions of the GST law Reference may be made to some of the relevant provisions of the GST law. For the sake of br.....