

Interest payable in Form GSTR-3B under the CGST and SGST/UTGST heads can now be different

In consonance with recent changes in the law which provide for applicability of interest on delayed payment of tax only on the tax component paid from cash ledger, the validation on the amount of interest under CGST and SGST/UTGST being equal has now been removed. The interest payable in Form GSTR-3B under the CGST and SGST/UTGST heads can now be different. This has been implemented for both Online and Offline filing.